

**Southeast Louisiana Regional
Criminalistics Laboratory Commission
Gray, Louisiana**

Annual Financial Report
As of and for the
Year Ended June 30, 2021

**Southeast Louisiana Regional
Criminalistics Laboratory Commission**
Financial Statements and Independent Accountant's Report
Year Ended June 30, 2021

	<u>Page</u>
Independent Accountant's Review Report	1-2
Financial Statements	
Government-wide and Fund Financial Statements:	
Statement of Net Position and Governmental Fund Balance Sheet	3
Statement of Activities and Statement of Governmental Fund Revenues, Expenditures, and Changes in Fund Balance	4
Notes to Financial Statements	11
Required Supplementary Information	
Statement of Governmental Fund Revenues, Expenditures, and Changes In Fund Balance- Budget and Actual- General Fund	12
Supplementary Information	
Schedule of Compensation, Benefits, and Other Payments to Agency Head	13
Special Reports of Certified Public Accountants	
Independent Accountant's Report on Applying Agreed-Upon Procedures	14-18
Schedule of Findings and Responses	19
Reports by Management	
Schedule of Prior Findings and Responses	20
Management's Corrective Action Plan	21
Louisiana Attestation Questionnaire	22

FINANCIAL STATEMENTS

**Martin
and
Pellegrin**

103 Ramey Road
Houma, Louisiana 70360

*Certified Public Accountants
(A Professional Corporation)*

Ph. (985) 851-3638
Fax (985) 851-3951

INDEPENDENT ACCOUNTANT'S REVIEW REPORT

To the Board of Commissioners
Southeast Louisiana Regional Criminalistics
Laboratory Commission
Gray, Louisiana

We have reviewed the accompanying financial statements of the governmental activities and General Fund of Southeast Louisiana Regional Criminalistics Laboratory Commission (the "Commission"), as of and for the year ended June 30, 2021, and the related notes to the financial statements, which collectively comprise the Commission's basic financial statements as listed in the table of contents. A review includes primarily applying analytical procedures to management's financial data and making inquiries of management. A review is substantially less in scope than an audit, the objective of which is the expression of an opinion regarding the financial statements as a whole. Accordingly, we do not express such an opinion.

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.

Accountant's Responsibility

Our responsibility is to conduct the review engagement in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the American Institute of Certified Public Accountants. Those standards require us to perform procedures to obtain limited assurance as a basis for reporting whether we are aware of any material modifications that should be made to the financial statements for them to be in accordance with accounting principles generally accepted in the United States of America. We believe that the results of our procedures provide a reasonable basis for our conclusion.

Accountant's Conclusion

Based on our review, we are not aware of any material modifications that should be made to the accompanying financial statements in order for them to be in accordance with accounting principles generally accepted in the United States of America.

Supplementary Information

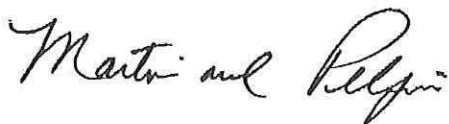
The accompanying Schedule of Compensation, Benefits, and Other Payments to Agency Head on page 13 is presented for purposes of additional analysis and is not a required part of the basic financial statements. Such information is the representation of management. We have reviewed the information and based on our review we are not aware of any material modifications that should be made to the information in order for it to be in accordance with accounting principles generally accepted in the United States of America. We have not audited the information and, accordingly, we do not express an opinion on such information.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the Budgetary Comparison Schedule on Page 12 be presented to supplement the basic financial statements.

Such information, although not a required 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. This information is the responsibility of management. We have reviewed the information and, based on our review, we are not aware of any material modifications that should be made to the information in order for it to be in accordance with accounting principles generally accepted in the United States of America. We have not audited the information and, accordingly, do not express an opinion on such information.

Management 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 Accounting Standards Board who considers it to be an essential part of financial reporting and for placing the basic financial statements in an appropriate operational, economic, or historical context.



Houma, Louisiana
December 8, 2021

FINANCIAL STATEMENTS

**Southeast Louisiana Regional
Criminalistics Laboratory Commission**
Statement of Net Position and
Governmental Fund Balance Sheet
June 30, 2021

(See Independent Accountant's Review Report)

	<u>General Fund</u>	<u>Adjustments</u>	<u>Statement of Net Position</u>
Assets			
Cash	\$ 150,118	\$ -	\$ 150,118
Due from other governmental units	<u>142,273</u>	<u>-</u>	<u>142,273</u>
Total assets	<u>292,391</u>	<u>-</u>	<u>292,391</u>
Liabilities			
Due to other governmental units	195,023	-	195,023
Fund Balance/ Net Position			
Fund balance:			
Unassigned	<u>97,368</u>	<u>(97,368)</u>	<u>-</u>
Total liabilities and fund balances	<u>\$ 292,391</u>		
Net position - unrestricted		<u>\$ 97,368</u>	<u>\$ 97,368</u>

See notes to financial statements.

**Southeast Louisiana Regional
Criminalistics Laboratory Commission**
Statement of Activities and Statement of Governmental Fund
Revenues, Expenditures, and Changes in Fund Balance
Year End June 30, 2021

(See Independent Accountant's Review Report)

	General Fund	Adjustments	Statement of Activities
REVENUE			
Intergovernmental -			
Local governments	\$ 389,586	\$ -	\$ 389,586
EXPENDITURES			
Current:			
Public safety:			
Personal services:			
Salaries and related benefits	374,960	-	374,960
Other services and charges:			
Other	13	-	13
Travel	190	-	190
Professional fees	8,500	-	8,500
Total expenditures/ expenses	383,663	-	383,663
Excess of Revenues Over Expenditures	5,923	(5,923)	-
Changes in Net Position	-	5,923	5,923
Fund Balance/ Net Position			
Beginning of year	91,445	-	91,445
End of year	\$ 97,368	-	\$ 97,368

See notes to financial statements.

**Southeast Louisiana Regional
Criminalistics Laboratory Commission**
Notes to Financial Statements
Year Ended June 30, 2021

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accounting policies of Southeast Louisiana Regional Criminalistics Laboratory Commission (the "Commission") conform to accounting principles generally accepted in the United States of America (GAAP) 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 following is a summary of significant accounting policies:

A. Reporting Entity

The Commission was created under the provisions of Louisiana Revised Statutes 40:2268.1 through .5 provided, however, its activities shall be consistent with the powers, duties, rights and liabilities as may be deemed necessary or proper to accomplish the purposes of establishing, maintaining and operating the Southeast Louisiana Regional Criminalistics Laboratory to assist member parishes in the detection of crime and examination and analysis of evidence as provided for in the rules and regulations of the Commission.

The Commission has entered into a Memorandum of Understanding (the MOU) with the Louisiana State Police Crime Laboratory (the "Crime Lab") to establish a forensic partnership to provide accurate and timely analysis of controlled dangerous substances and other related sub-disciplines. The Crime Lab agrees to provide all equipment and supplies necessary to report analysis of controlled dangerous substances requested by the Commission. The Commission agrees to provide a minimum of two qualified forensic scientists for assignment to the Crime Lab. The MOU will remain in effect until terminated by either party.

The Lafourche Parish Sheriff provides three employees qualified as forensic scientists for the Commission's use under the MOU. The Commission reimburses the Lafourche Parish Sheriff for the services of the forensic scientists, which amounts to direct payroll and related costs incurred.

Under the enabling legislation which created the Commission, the governing board members consist of the coroner, sheriff and district attorney from the Commission's member parishes: Lafourche, St. James, St. John and Terrebonne. The Commission is considered a separate governmental entity because it is substantially autonomous.

GASB Statement No. 14, "The Financial Reporting Entity", and GASB Statement No. 39, "Determining Whether Certain Organizations Are Component Units-an amendment of GASE Statement No. 14" established the criterion for determining which component units should be considered part of the Commission for financial reporting purposes. The basic criteria are as follows:

**Southeast Louisiana Regional
Criminalistics Laboratory Commission**
Notes to Financial Statements
Year Ended June 30, 2021

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

1. Legal status of the potential component unit including the right to incur its own debt, levy its own taxes and charges, expropriate property in its own name, sue and be sued, and the right to buy, sell and lease property in its own name.
2. Whether the governing authority appoints a majority of the board members of the potential component unit.
3. Fiscal interdependency between the Commission and the potential component unit.
4. Imposition of will by the Commission on the potential component unit.
5. Financial benefit/burden relationship between the Commission and the potential component unit.

The Commission has reviewed all of its activities and determined that there are no potential component units which should be included in its financial statements.

B. Basis of Presentation

The Commission's financial statements consist of the government-wide statements on all activities of the Commission and the governmental fund financial statements.

Government-wide Financial Statements:

The government-wide financial statements include the Statement of Net Position and the Statement of Activities for all activities of the Commission. The government-wide presentation focuses primarily on the sustainability of the Commission as an entity and the change in aggregate financial position resulting from the activities of the fiscal period. Governmental activities generally are financed through intergovernmental revenues and other non-exchange revenues.

Fund Financial Statements:

The daily accounts and operations of the Commission are organized on the basis of a fund and account groups, each of which is considered a separate accounting entity. The operations of the fund are accounted for with a separate set of self-balancing accounts that comprise its assets, deferred outflows of resources, liabilities, deferred inflows of resources, equity, revenues and expenditures. Government resources are allocated to and accounted for in the fund based upon the purpose for which they are to be spent and the means by which spending activities are controlled. The following is the governmental fund of the Commission:

**Southeast Louisiana Regional
Criminalistics Laboratory Commission**
Notes to Financial Statements
Year Ended June 30, 2021

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

General Fund - The General Fund is the general operating fund of the Commission. It is used to account for and report all financial resources except those that are required to be accounted for and reported in another fund. The General Fund is always a major fund.

C. Measurement Focus and Basis of Accounting

Measurement focus is a term used to describe "which" transactions are recorded within the various financial statements. Basis of accounting refers to "when" transactions are recorded regardless of the measurement focus applied.

Government-wide Financial Statements:

The government-wide 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.

Fund Financial Statements:

All governmental funds are accounted for using a current financial resources measurement focus. With this measurement focus, only current assets and current liabilities generally are included on the balance sheet. Operating statements of these funds present increases (revenues and other financing sources) and decreases (expenditures and other uses) in net current assets. Governmental funds are maintained on the modified accrual basis of accounting.

Governmental fund revenues resulting from exchange transactions are recognized in the fiscal year in which the exchange takes place and meets the government's availability criteria (susceptible to accrual). Available means that the resources will be collected within the current year or are expected to be collected soon enough thereafter to be used to pay liabilities of the current year. For this purpose, the Commission considers revenues to be available if they are collected within 60 days of the end of the current fiscal year. Intergovernmental revenues include court costs imposed by the Commission and reimbursements for expenditures. Court costs are recognized as revenue when collected by intermediate collectors. Reimbursements are recognized as revenue when the related expenditure is incurred.

Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred. Allocations of cost such as depreciation are not recognized in the governmental funds.

**Southeast Louisiana Regional
Criminalistics Laboratory Commission**
Notes to Financial Statements
Year Ended June 30, 2021

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

D. 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 certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

E. Operating Budgetary Data

As required by the Louisiana Revised Statutes 39:1303, the Board of Commissioners (the "Board") adopted a budget for the Commission's General Fund. Any amendment involving the transfer of monies from one function to another or increases in expenditures must be approved by the Board. The Commission amended its budget once during the year. All budgeted amounts that are not expended, or obligated through contracts, lapse at year-end.

The General Fund budget is adopted on a basis materially consistent with accounting principles generally accepted in the United States of America.

F. Accounts Receivable

The financial statements for the Commission contain no allowance for uncollectible accounts. Uncollectible amounts due for intergovernmental revenues are recognized as bad debts at the time information becomes available which would indicate the collectability of the particular receivable. These amounts are not considered to be material in relation to the financial position or operations of the funds.

G. Equity

Government-wide Statements:

Equity is classified as net position and displayed in three components:

Net investment in capital assets - Consists of capital assets including restricted capital assets, net of accumulated depreciation and reduced by the outstanding balances of any bonds, mortgages, notes or other borrowings that are attributable to the acquisition, construction or improvement of those assets, if any.

Restricted - Consists of assets less liabilities (net position) with constraints placed on the use either by (1) external groups such as creditors, grantors, contributions or laws or regulations of other governments; or (2) law through constitutional provisions or other enabling legislation.

**Southeast Louisiana Regional
Criminalistics Laboratory Commission**
Notes to Financial Statements
Year Ended June 30, 2021

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Unrestricted - All other net position that do not meet the definition of "restricted" or "net investment in capital assets."

When both restricted and unrestricted resources are available for use, it is the Commission's policy to use restricted resources first, then unrestricted resources as they are needed. As of June 30, 2021 and for the year then ended, the Commission did not have net investment in capital assets and restricted resources.

Fund Financial Statements:

Governmental fund equity is classified as fund balance. Fund balance is further classified as follows:

Non-spendable - amounts that cannot be spent either because they are in non-spendable form or because they are legally or contractually required to maintain intact.

Restricted - amounts that can be spent only for specific purposes because of constitutional provisions, charter requirements or enabling legislation or because of constraints that are externally imposed by creditors, grantors, contributors, or the laws or regulations of other governments.

Committed - amounts that can be used only for specific purposes determined by a formal action of the Commission's Board. Committed fund balances may be established, modified, or rescinded only through resolutions approved by the Commission's Board.

Assigned - amounts that do not meet the criteria to be classified as either restricted or committed but that are intended to be used for specific purposes. Assigned fund balances may be established, modified or rescinded by the Commission's Board, Board Chairman, or his designee.

Unassigned - all other spendable amounts.

For the classification of government fund balances, the Commission considers an expenditure to be made from the most restrictive first when more than one classification is available. The Commission's fund balance total of \$97,368 was classified as unassigned as of June 30, 2021.

**Southeast Louisiana Regional
Criminalistics Laboratory Commission**
Notes to Financial Statements
Year Ended June 30, 2021

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

H. Recent Pronouncements

Statement No. 84, “*Fiduciary Activities*” improves guidance regarding the identification of fiduciary activities for accounting and financial reporting purposes and how those activities should be reported. This Statement establishes criteria for identifying fiduciary activities of all state and local governments. The focus of the criteria generally is on (1) whether a government is controlling the assets of the fiduciary activity and (2) the beneficiaries with whom a fiduciary relationship exists. Separate criteria are included to identify fiduciary component units and postemployment benefit arrangements that are fiduciary activities. An activity meeting the criteria should be reported in a fiduciary fund in the basic financial statements. This Statement also provides for recognition of a liability to the beneficiaries in a fiduciary fund when an event has occurred that compels the government to disburse fiduciary resources. The requirements of this Statement are effective for reporting periods beginning after December 15, 2019. Management has implemented this Statement with no effect on the financial statements.

NOTE 2 – DEPOSITS

Louisiana state law allows all political subdivisions to invest excess funds in obligations of the United States or any other federally insured investment, certificates of deposit of any bank domiciled or having a branch office in the state of Louisiana, guaranteed investment contracts and investment grade (A-/P-1) commercial paper of domestic corporations.

State law requires deposits (cash) of all political subdivisions to be fully collateralized at all times. Acceptable collateralization includes FDIC insurance and the market value of securities purchased and pledged to the political subdivision. Obligations of the United States, the State of Louisiana and certain political subdivisions are allowed as security for deposits. Obligations furnished as security must be held by the political subdivision or with an unaffiliated bank or trust company for the account of the political subdivision.

The year-end balance of deposits are as follows:

	Bank Balance	Reported Amount
Cash	\$ 150,118	\$ 150,118

**Southeast Louisiana Regional
Criminalistics Laboratory Commission**
Notes to Financial Statements
Year Ended June 30, 2021

NOTE 2 – DEPOSITS (continued)

Custodial credit risk is the risk that in the event of a bank failure, the Commission's deposits may not be returned to it. As of June 30, 2021 the Commission's bank balance of \$150,118 was covered by FDIC insurance and not exposed to custodial credit risk.

NOTE 3 – DUE TO AND FROM OTHER GOVERNMENTAL UNITS

Amounts due to and from other governmental units as June 30, 2021 consisted of the following:

	<u>Due From</u>	<u>Due To</u>
Lafourche Parish Sheriff's Office	\$ 68,971	\$ 195,023
Terrebonne Parish Sheriff's Office	40,796	-
St. John Parish Sheriff's Office	15,937	-
Assumption Parish Sheriff's Office	8,144	-
St. James Parish Sheriff's Office	7,849	-
Other	576	-
	<u> </u>	<u> </u>
Total	<u>\$ 142,273</u>	<u>\$ 195,023</u>

NOTE 4 – RISK MANAGEMENT

The Commission is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets; errors and omissions; and natural disasters for which the Commission is self-insured and would bill member governments for losses related to the various risks. As of June 30, 2021 and for the year then ended no claims or legal actions were filed, outstanding, or settled against the Commission.

NOTE 5 – COMPENSATION OF BOARD MEMBERS

No compensation was paid to board members for the year ended June 30, 2021.

NOTE 6 – SUBSEQUENT EVENTS

Management evaluates events occurring subsequent to the date of financial statements in determining the accounting for and disclosure of transactions and events that effect the financial statements. Subsequent events have been evaluated through December 8, 2021, which is the date the financial statements were available to be issued.

REQUIRED SUPPLEMENTARY INFORMATION

**Southeast Louisiana Regional
Criminalistics Laboratory Commission**
Statement of Governmental Fund Revenues, Expenditures and Changes
in Fund Balance – Budget and Actual – General Fund
Year Ended June 30, 2021

(See Independent Accountant's Review Report)

	Budgeted Amounts		Actual Amount	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUE				
Intergovernmental -				
Local governments	\$ 379,000	\$ 379,000	\$ 389,586	\$ 10,586
EXPENDITURES				
Current:				
Public safety:				
Personal services:				
Salaries and related benefits	370,000	365,000	374,960	(9,960)
Other services and charges:				
Other	-	-	13	(13)
Travel	6,000	190	190	-
Professional fees	8,500	8,500	8,500	-
Total expenditures	384,500	373,690	383,663	(9,973)
Excess (Deficit) of Revenues Over Expenditures	(5,500)	5,310	5,923	613
Fund Balance				
Beginning of year	91,445	91,445	91,445	-
End of year	\$ 85,945	\$ 96,755	\$ 97,368	\$ 613

See notes to financial statements.

SUPPLEMENTARY INFORMATION

**Southeast Louisiana Regional
Criminalistics Laboratory Commission**
Schedule of Compensation, Benefits, and
Other Payments to Agency Head
Year Ended June 30, 2021

Agency Head Name: Criag Webre, Board Chairman

Purpose

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

Note: The commission did not pay the Board Chairman any per diem or other benefits during the year ended June 30, 2021.

SPECIAL REPORTS OF CERTIFIED PUBLIC ACCOUNTANTS

**Martin
and
Pellegrin**

103 Ramey Road
Houma, Louisiana 70360

*Certified Public Accountants
(A Professional Corporation)*

Ph. (985) 851-3638
Fax (985) 851-3951

**INDEPENDENT ACCOUNTANT'S REPORT ON
APPLYING AGREED-UPON PROCEDURES**

To the Board of Commissioners
Southeast Louisiana Regional Criminalistics
Laboratory Commission
Gray, Louisiana

We have performed the procedures enumerated below on the Commission's compliance with certain laws and regulations contained in the accompanying Louisiana Attestation Questionnaire during the fiscal year ended June 30, 2021, as required by the Louisiana Revised Statute 24:513 and the *Louisiana Governmental Audit Guide*. The Commission's management is responsible for its financial records and compliance with applicable laws and regulations.

The Commission has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of the engagement, which is to perform specified procedures on the Commission's compliance with the laws and regulations contained in the accompanying Louisiana Attestation Questionnaire during the fiscal year ended June 30, 2021. Additionally, the Louisiana Legislative Auditor has agreed to and acknowledged that the procedures performed are appropriate for its purposes. 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 findings are as follows:

Public Bid Law

1. Obtain documentation for all expenditures made during the year for materials and supplies exceeding \$30,000, and public works exceeding \$250,000. Compare the documentation for these expenditures to Louisiana Revised Statute (R.S.) 39:1551-39:1775 (the state procurement code) or R.S. 38:2211-2296 (the public bid law), or the regulations of the Divisions of Administration and the State Purchasing Office, whichever is applicable; and report whether the expenditures were made in accordance with these laws.

There were no expenditures during the year ended June 30, 2021 which exceeded the threshold for materials and supplies or for public works.

Code of Ethics for Public Officials and Public Employees

2. Obtain a list of the immediate family members of each board member as defined by R.S.42:1101-1124 (the ethics law).

Management provided us with the requested information.

3. Obtain a list of all employees paid during the fiscal year.

Personal services are performed by employees of the Lafourche Parish Sheriff's Office therefore the Commission has no employees.

4. Report whether any employees' names appear on both lists obtained in Procedures 2 and 3.

Not applicable since the Commission has no employees.

5. Obtain a list of all disbursements made during the year; and a list of outside business interests of board members, employees, and board members' and employees' immediate families. Report whether any vendors appear on both lists.

Management provided the requested information. None of the businesses of board members, and board members immediate families appeared as vendors on the list of disbursements.

Budgeting

6. Obtaining a copy of the legally adopted budget and all amendments.

Management provided us with a copy of the original and amended budgets.

7. Trace documents for the adoption of the budget and approval of any amendments to the minute book, and report whether there are any exceptions.

We traced adoption of the original budget to documentation in the minutes of the meeting of the Commission's commissioners held on June 17, 2020. We traced adoption of the budget amendment to the meeting held on June 15, 2021.

8. Compare the revenues and expenditures of the final budget to actual revenues and expenditures. Report whether actual revenues failed to meet budgeted revenues by 5% or more, and whether actual expenditures exceeded budgeted amounts by 5% or more.

We compared the revenues and expenditures of the final budget to actual revenues and expenditures. Actual revenues exceeded budgeted revenues. Expenditures for the year did not exceed budgeted amounts by more than 5%.

Accounting and Reporting

9. Obtain the list of all disbursements made during the fiscal year. Randomly select six disbursements, and obtain documentation from management for these disbursements. Compare the selected disbursements to the supporting documentation, and:

(a) Report whether the six disbursements agree to the amount and the payee in the supporting documentation.

Each of the six selected disbursements agreed with the amount and payee in the supporting documentation.

(b) Report whether the six disbursements were coded to the correct fund and general ledger account.

Each of the six disbursements were properly coded to the correct fund and general ledger account.

(c) Report whether six disbursements were approved in accordance with management's policies and procedures.

The Commission's policies and procedures state that the chairman or vice-chairman of the Commission's Board of Commissioners must approve all disbursements. Documentation supporting of the six selected disbursements included the signature of the chairman of the Board of Commissioners.

Meetings

10. Obtain evidence from management to support the agendas for meetings recorded in the minute book were posted or advertised as required by R.S. 42:11 through 42:28 (the open meetings law) and report whether there are any exceptions.

We reviewed evidence to support the required posting/advertising of meeting agendas without exception.

Debt

11. Obtain bank deposit slips for the fiscal year, and scan the deposit slips in order to identify and report whether there are any deposits that appear to be proceeds of bank loans, bonds, or like indebtedness. If any such proceeds are identified, obtain from management evidence of approval by the State Bond Commission, and report any exceptions.

We scanned copies of all bank deposit slips for the fiscal year, and noted no deposits which appeared to be proceeds of bank loans, bonds, or like indebtedness.

Advances and Bonuses

12. Obtain the list of payroll disbursements and meeting minutes of the governing board, if applicable. Scan these documents to identify and report whether there are any payments or approval of payments to employees that may constitute bonuses, advances, or gifts.

We scanned disbursements and read the meeting minutes of the Board of Commissioners for the fiscal year. We found no payments or approval for payments to the Lafourche Sheriffs Office employees that would constitute bonuses, advances, or gifts.

State Audit Law

13. Report whether the agency provided for a timely report in accordance with R.S. 24:513.

The report for the year ended June 30, 2020 was timely submitted.

14. Inquire of management and report whether the agency entered into any contracts that utilized state funds and defined in R.S. 39:72. 1 A. (2); and that were subject to bid law (R.S. 38:2211, et seq.), while the agency was not in compliance with R.S. 24:513 (the audit law).

Not applicable.

Prior-Year Comments

15. Obtain and report management's representation as to whether any prior-year suggestions, exceptions, recommendations, and/or comments have been resolved.

The Independent Accountant's prior year report, dated December 24, 2020, did not include any suggestions, exceptions, recommendations, or comments.

We were engaged by the Commission 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 the standards applicable to attestation engagements contained in *Government Auditing Standards*, issued by the United States Comptroller General. We were not engaged to and did not conduct an examination or review engagement, the objective of which would be the expression of an opinion or conclusion, respectively, on the Commission's compliance with the foregoing matters. Accordingly, we do not express such an opinion or conclusion. Have 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 Commission and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our agreed-upon procedures engagement.

The report is intended solely to describe the scope of testing performed on the Commission's compliance with certain laws and regulations contained in the accompanying Louisiana Attestation Questionnaire, as required by Louisiana Revised Statute 24:513 and the *Louisiana Governmental Audit Guide*, 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 Louisiana Legislative Auditor as a public document.

A handwritten signature in cursive script, appearing to read "Martine and Pepin".

Houma, Louisiana
December 8, 2021

**Southeast Louisiana Regional
Criminalistics Laboratory Commission**
Schedule of Findings and Responses
Year Ended June 30, 2021

Section I – Summary of Accountant’s Review Report

a) Financial Statements

Noncompliance material to financial statements
noted? Yes No

b) Federal Awards

The Southeast Louisiana Regional Criminalistic Laboratory Commission did not
expend Federal awards during the year ended June 30, 2021.

Section II – Financial Statement Findings

Compliance and Other Matters

There were no financial statement findings noted during the review of the
financial statements for the year ended June 30, 2021.

Section III – Federal Award Findings and Questioned Costs

The Southeast Louisiana Regional Criminalistics Laboratory Commission did not
expend federal awards during the year ended June 30, 2021.

REPORTS BY MANAGEMENT

**Southeast Louisiana Regional
Criminalistics Laboratory Commission**
Schedule of Prior Year Findings and Responses
Year Ended June 30, 2021

Section I – Compliance and Other Matters Material to the Financial Statements

Compliance and Other Matters

No findings were reported during the review of the financial statements for the fiscal year ended June 30, 2020.

Section II – Federal Award Findings and Questioned Costs

The Southeast Louisiana Regional Criminalistics Laboratory Commission did not expend Federal awards during the year ended June 30, 2020.

Section III – Management Letter

A management letter was not issued in connection with the review of the financial statements for the year ended June 30, 2020.

**Southeast Louisiana Regional
Criminalistics Laboratory Commission**
Management's Corrective Action Plan
Year Ended June 30, 2021

Section I – Compliance and Other Matters Material to the Financial Statements

Compliance and Other Matters

No findings were reported during the review of the financial statements for the fiscal year ended June 30, 2021.

Section II – Federal Award Findings and Questioned Costs

The Southeast Louisiana Regional Criminalistics Laboratory Commission did not expend Federal awards during the year ended June 30, 2021.

Section III – Management Letter

A management letter was not issued in connection with the review of the financial statements for the year ended June 30, 2021.

**LOUISIANA ATTESTATION QUESTIONNAIRE
(For Attestation Engagements of Government)**

June 15, 2021 (Date Transmitted)

Martin & Pellegrin
103 Ramey Road
Houma, LA 70360

(Auditors)

In connection with your review of our financial statements as of [date] and for the year then ended, and as required by Louisiana Revised Statute (R.S.) 24:513 and the Louisiana Governmental Audit Guide, we make the following representations to you. We accept full responsibility for our compliance with the following laws and regulations and the internal controls over compliance with such laws and regulations. We have evaluated our compliance with the following laws and regulations prior to making these representations.

These representations are based on the information available to us as of June 15th, 2021.

Public Bid Law

It is true that we have complied with the public bid law, R.S. Title 38:2211-2296, and, where applicable, the regulations of the Division of Administration and the State Purchasing Office.

Yes [X] No []

Code of Ethics for Public Officials and Public Employees

It is true that no employees or officials have accepted anything of value, whether in the form of a service, loan, or promise, from anyone that would constitute a violation of R.S. 42:1101-1124.

Yes [X] No []

It is true that no member of the immediate family of any member of the governing authority, or the chief executive of the governmental entity, has been employed by the governmental entity after April 1, 1980, under circumstances that would constitute a violation of R.S. 42:1119.

Yes [X] No []

Budgeting

We have complied with the state budgeting requirements of the Local Government Budget Act (R.S. 39:1301-15), R.S. 39:33, or the budget requirements of R.S. 39:1331-1342, as applicable.

Yes [X] No []

Accounting and Reporting

All non-exempt governmental records are available as a public record and have been retained for at least three years, as required by R.S. 44:1, 44:7, 44:31, and 44:36.

Yes [X] No []

We have filed our annual financial statements in accordance with R.S. 24:514, and 33:463 where applicable.

Yes [X] No []

We have had our financial statements reviewed in accordance with R.S. 24:513.

Yes [X] No []

Meetings

We have complied with the provisions of the Open Meetings Law, provided in R.S. 42:11 through 42:28.

Yes [X] No []

Debt

It is true we have not incurred any indebtedness, other than credit for 90 days or less to make purchases in the ordinary course of administration, nor have we entered into any lease-purchase agreements, without the approval of the State Bond Commission, as provided by Article VII, Section 8 of the 1974

Louisiana Constitution, Article VI, Section 33 of the 1974 Louisiana Constitution, and R.S. 39:1410.60-1410.65.

Yes [X] No []


Advances and Bonuses

It is true we have not advanced wages or salaries to employees or paid bonuses in violation of Article VII, Section 14 of the 1974 Louisiana Constitution, R.S. 14:138, and AG opinion 79-729.

Yes [X] No []

We have disclosed to you all known noncompliance of the foregoing laws and regulations, as well as any contradictions to the foregoing representations. We have made available to you documentation relating to the foregoing laws and regulations.

We have provided you with any communications from regulatory agencies or other sources concerning any possible noncompliance with the foregoing laws and regulations, including any communications received between the end of the period under examination and the issuance of this report. We acknowledge our responsibility to disclose to you any known noncompliance that may occur subsequent to the issuance of your report.

_____	Secretary	_____	Date
_____	Vice-Chairman	_____	Date
	Chairman	06/15/2021	Date