



Red River Delta

**Red River Delta
Law Enforcement Planning Council, Inc.
Annual Financial Report
For the Year Ended September 30, 2021**



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Independent Accountants' Review Report

To the Board of Directors
Red River Delta Law Enforcement
Planning Council, Inc.

We have reviewed the accompanying financial statements of Red River Delta Law Enforcement Planning Council, Inc. (a nonprofit organization), which comprise the statement of financial position as of September 30, 2021, and the related statements of activities, functional expenses and cash flows for the year then ended, and the related notes to the financial statements. 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 AICPA. 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 the agency head, political subdivision head, or chief executive officer is presented for purposes of additional analysis and is not a required part of the basic financial statements. The information is the



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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 supplementary information and, accordingly do not express an opinion on such information.

In accordance with the Louisiana Governmental Audit Guide and the provisions of state law, we have issued a report, dated January 21, 2022, on the results of our agreed-upon procedures.



Rozier, McKay & Willis
Certified Public Accountants
Alexandria, Louisiana

January 21, 2022



Red River Delta

Statement of Financial Position September 30, 2021

Assets

Current Assets

Cash and Equivalents	\$ 234,132
Accounts Receivable	10,390
Total Current Assets	<u>244,522</u>

Property and Equipment, Net 167,663

Total Assets \$ 412,185

Liabilities and Net Assets

Current Liabilities

Accounts Payable	\$ 14,614
Total Liabilities	<u>14,614</u>

Net Assets

Without Donor Restrictions 397,571

Total Liabilities and Net Assets \$ 412,185

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



Red River Delta

Statement of Activities For the Year Ended September 30, 2021

	<u>Without Donor Restrictions</u>	<u>With Donor Restrictions</u>	<u>Total</u>
<u>Revenues and Other Support</u>			
Administrative Fee	\$ 165,614	\$ -	\$ 165,614
Government Grants	-	70,251	70,251
Membership Fees	132,500	-	132,500
Miscellaneous	472	-	472
Net Assets Released From Restrictions	70,251	(70,251)	-
Total Revenues and Other Support	<u>368,837</u>	<u>-</u>	<u>368,837</u>
<u>Expenses</u>			
Program Services			
Training	43,800	-	43,800
Crime Victims Assistance	20,951	-	20,951
Coronavirus Response	6,000	-	6,000
Total Program Services	<u>70,751</u>	<u>-</u>	<u>70,751</u>
Support Services			
Management and General	230,041	-	230,041
Total Expenses	<u>300,792</u>	<u>-</u>	<u>300,792</u>
Change in Net Assets	68,045	-	68,045
Net Assets - Beginning of Year	<u>329,526</u>	<u>-</u>	<u>329,526</u>
Net Assets - End of Year	<u>\$ 397,571</u>	<u>\$ -</u>	<u>\$ 397,571</u>

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



Red River Delta

Statement of Functional Expenses For the Year Ended September 30, 2021

	Program Services				Support Services	Total Expenses
	Law Enforcement Training	Crime Victims Assistance	Coronavirus Emergency Response	Total Program Services	General & Administrative	
Personnel	-	1,494	-	1,494	12,856	14,350
Retirement Contributions	-	-	-	-	2,855	2,855
Other Benefits	-	-	-	-	261	261
Payroll Taxes	-	114	253	367	1,099	1,466
Professional Services	-	-	-	-	10,374	10,374
Travel	-	-	-	-	142	142
Interest	-	-	-	-	267	267
Depreciation	-	-	-	-	10,399	10,399
Insurance	-	-	-	-	10,231	10,231
Contract Services	-	19,343	3,283	22,626	149,577	172,203
Grants Provided to Law Enforcement Agencies	43,800	-	-	43,800	-	43,800
Utilities	-	-	-	-	8,142	8,142
Supplies	-	-	2,464	2,464	10,644	13,108
Repairs and Maintenance	-	-	-	-	9,878	9,878
Other	-	-	-	-	3,316	3,316
Total	43,800	20,951	6,000	70,751	230,041	300,792

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



Red River Delta

Statement of Cash Flows For the Year Ended September 30, 2021

Cash Flows From Operating Activities

Change in Net Assets	\$ 68,045
Adjustments to Reconcile Increase in Net Assets to Net Cash Provided by Operating Activities	
Depreciation	10,399
(Increase) Decrease in Accounts Receivable	16,167
Increase (Decrease) in Accounts Payable	(6,683)
Increase (Decrease) in Accrued Annual Leave	<u>(12,293)</u>
Net Cash Provided (Used) by Operating Activities	<u>75,635</u>

Cash Flows From Investing Activities

Proceeds from Certificates of Deposit	<u>-</u>
Net Cash Provided (Used) by Investing Activities	<u>-</u>

Cash Flows From Financing Activities

Repayment of Long-Term Debt	<u>(9,014)</u>
Net Cash Provided (Used) by Investing Activities	<u>(9,014)</u>

Net Increase (Decrease) in Cash and Equivalents	66,621
Cash and Equivalents - Beginning of Year	<u>167,511</u>
Cash Equivalents - End of Year	<u><u>\$ 234,132</u></u>

For the year ended September 30, 2021, there were no significant investing or financing activities that did not result in cash flows. In addition, supplemental disclosure of cash flow information is presented as follows:

Cash Paid for Income Taxes	<u>\$ -</u>
Cash Paid for Interest Expense	<u><u>\$ 740</u></u>

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

RED RIVER DELTA

Notes to Financial Statements September 30, 2021

Note 1 – Significant Account Policies

Red River Delta Law Enforcement Planning Council, Inc. (Red River Delta) is a nonprofit corporation. The corporation's mission is to establish a forum for persons most familiar with the problems of local law enforcement to study, address, and adopt methods, procedures and programs that will result in more efficient and effective criminal justice operations in the Central Louisiana area. In fulfilling its mission, Red River Delta affiliates with the Louisiana Commission on Law Enforcement and the Administration of Criminal Justice, as provided in Louisiana Revised Statutes.

Revenue to support Red River Delta's operations is provided by membership dues, fees for performing services and various grants.

Basis of Accounting

The accompanying financial statements have been prepared on the accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America. Under this method, revenues are recognized when earned and expenses are recorded at the time liabilities are incurred.

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 and disclosures of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

Cash and Cash Equivalents:

Cash and cash equivalents for the purpose of reporting cash flows consist of bank deposits and highly liquid investments with original maturities of three months or less.

Property and Equipment

Property and equipment are recorded at cost on the date of acquisition. Depreciation is computed using the straight-line method over estimated useful lives. Buildings and improvements are depreciated over estimated useful lives of 40 years. Equipment, furniture and fixtures are depreciated over estimated useful lives of 5 to 7 years. There are no significant amounts of property and equipment subject to donor imposed restrictions or time limits.

Donated Services and In-Kind Support

Red River Delta does not typically utilize donated services in performing its mission. Any noncash donations are recorded as contributions at the estimated fair value determined at the date of the donations.

RED RIVER DELTA

Notes to Financial Statements September 30, 2021

Income Taxes

The Red River Delta has received a determination letter from the Internal Revenue Service stating that it is exempt from income taxes. In addition, it is also exempt from taxes which apply to private foundations.

Accrued Leave

Red River Delta provides a leave policy that allows accumulation of unused annual leave that is carried forward each year. Upon separation of employment, Red River Delta will pay up to three hundred hours of unused accumulated annual leave. The remainder of unused annual leave and all sick leave is canceled.

Restricted Contributions

Grant funds awarded to Red River Delta are typically subject to restrictions and are reported as donor restricted when the funds are earned.

Note 2 – Cash and Equivalents

Details regarding cash equivalents are provided as follows:

Deposits in Financial Institutions	\$ 58,858
Cash Equivalents	<u>175,274</u>
Total	<u>\$ 234,132</u>

Deposits in Financial Institutions

Deposits in financial institutions are fully protected from risk by Federal Deposit Insurance.

Cash Equivalents

Cash equivalents consist entirely of amounts invested in the Louisiana Asset Management Pool (LAMP). LAMP is administered by LAMP, Inc., a non-profit corporation organized under the laws of the State of Louisiana. The primary objective of LAMP is to provide a safe environment for the placement of public funds in short-term, high quality investments. The LAMP portfolio includes only securities and other obligations in which local governments in Louisiana are authorized to invest in accordance with LA – R.S. 33:2955.

LAMP is an external investment pool that, to the extent practical, invests in a manner consistent with Generally Accepted Accounting Principles for investment pools. The following facts are relevant for investment pools:

- Credit risk: LAMP is rated AAA by Standard & Poor's.
- Custodial credit risk: LAMP participants' investments in the pool are evidenced by shares of the pool. Investments in pools should be disclosed, but not categorized because they are not evidenced by securities that exist in physical or book-entry form. The public entity's investment is with the pool, not the securities that make up the pool; therefore, no disclosure is required.

RED RIVER DELTA

Notes to Financial Statements September 30, 2021

- Concentration of credit risk: Pooled investments are excluded from the 5 percent disclosure requirement.
- Interest rate risk: LAMP is designed to be highly liquid to give its participants immediate access to their account balances. LAMP prepares its own interest rate risk disclosure using the weighted average maturity (WAM) method. The WAM of LAMP assets is restricted to not more than 90 days, and consists of no securities with a maturity in excess of 397 days or 762 days for U.S. Government floating/variable rate investments. The WAM for LAMP's total investments is 53 days as of September 30, 2021.
- Foreign currency risk: Not applicable.

The investments in LAMP are stated at fair value. The fair value is determined on a weekly basis by LAMP and the value of the positions in the external investment pool is the same as the net asset value of the pool shares.

The fair value measurement accounting literature establishes a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. This hierarchy consists of three broad levels: Level 1 inputs consist of unadjusted quoted prices in active markets for identical assets and have the highest priority. Level 2 inputs consist of observable inputs other than quoted prices for identical assets. Level 3 inputs are unobservable and have the lowest priority. The valuation techniques utilized by LAMP are considered Level 2 inputs.

LAMP, Inc. is subject to the regulatory oversight of the state treasurer and the board of directors. LAMP is not registered with the SEC as an investment company.

Note 3 – Receivables

Receivables are limited to amounts earned under grant arrangements awarded by the State of Louisiana. Due to the nature of these receivables, no collection problems are anticipated.

Note 4 – Property and Equipment

Property and equipment utilized in Red River Delta's operations are summarized as follows:

Furniture, Fixtures and Equipment	\$	20,169
Vehicles		31,662
Buildings		121,173
Land		119,348
Accumulated Depreciation		<u>(124,689)</u>
Furniture, Fixtures and Equipment (Net)	\$	<u>167,663</u>

Depreciation expense for the year ended September 30, 2021 totaled \$10,399.

RED RIVER DELTA

Notes to Financial Statements September 30, 2021

Note 5 - Managements' Review

Management has evaluated subsequent events through January 21, 2022, which is the date the financial statements were available to be issued. There were no subsequent events that require recording or disclosure in the financial statements.

Note 6 – Grant Contingencies

Red River Delta participates in certain programs that are supported by grant funds. Management is confident that all significant grant conditions have been met; however, grantor agencies routinely review grant activity and could request reimbursement if a dispute occurs regarding compliance with grant conditions.

Note 7 – Liquidity and Availability of Financial Assets

With the exception of property and equipment, essentially all of the Agency's assets are of a financial nature. Liquidity is provided by maintaining a significant cash reserve on deposit with a regulated financial institution. In addition, the Agency has an established membership base and ongoing contractual arrangements with affiliates that are expected to provide sufficient resources to meet cash needs for general expenditure during the subsequent period.



Independent Accountant's Report
on Applying Agreed-Upon Procedures

To the Board of Directors
Red River Delta Law Enforcement
Planning Council, Inc.

We have performed the procedures included in the Louisiana Governmental Audit Guide and enumerated below, which were agreed to by the management of Red River Delta, the Legislative Auditor, State of Louisiana, and applicable state grantor agency/agencies solely to assist the users in evaluating management's assertions about Red River Delta's compliance with certain laws and regulations during the year ended September 30, 2021 included in the accompanying Louisiana Attestation Questionnaire. Management of Red River Delta is responsible for its financial records and compliance with applicable laws and regulations. This agreed-upon procedures engagement was performed in accordance with attestation standards established by the American Institute of Certified Public Accountants and applicable standards of *Government Auditing Standards*. The sufficiency of these procedures is solely the responsibility of the specified users of this report. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

Federal, State, and Local Awards

1. Determine the amount of federal, state, and local award expenditures for the fiscal year, by grant and grant year.

Federal, State, or Local Grant Name	Grant Year	CFDA No. (if applicable)	Amount
VOCA Administrative Funds	1/1/20 – 12/31/21	16.575	20,951
Basic and Corrections Training	7/1/20 – 6/30/22	N/A	43,800
Coronavirus Emergency Supplemental Funding	7/1/20 – 6/30/21	16.034	6,000
Total Expenditures			70,751

2. For each federal, state, and local award, randomly select six disbursements from each award administered during the period under examination, provided that no more than 30 disbursements would be selected.



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Red River Delta

Six disbursements were selected from each of the awards listed above.

3. For the items selected in Procedure 2, trace the six disbursements to supporting documentation as to proper amount and payee.

We examined supporting documentation for each of the six selected disbursements and found that payment was for the proper amount and made to the correct payee.

4. For the items selected in Procedure 2, determine if the six disbursements are properly coded to the correct fund and general ledger account.

Payments were properly coded to the correct fund and general ledger account.

5. For the items selected in Procedure 2, determine whether the six disbursements received approval from proper authorities.

Inspection of documentation supporting each of the six selected disbursements indicated approvals from authorized check signers.

6. For the items selected in Procedure 2: For federal awards, determine whether the disbursements complied with the applicable specific program compliance requirements summarized in the *Compliance Supplement* (or contained in the grant agreement, if the program is not included in the *Compliance Supplement*) and for state and local awards, determine whether the disbursements comply with the grant agreement, relating to:

Transactions charged to federal funds complied with the following requirements:

- *Activities allowed or Unallowed*
- *Eligibility*
- *Reporting*

7. For the programs selected for testing in Procedure 2 that had been closed out during the period under review, compare the close-out report, when required, with the agency's financial records to determine whether the amounts agree.

Programs selected for testing did not include any programs that were closed out.

Open Meetings

8. Examine evidence indicating that agendas for meetings recorded in the minute book were posted as an open meeting as required by R.S. 42:11 through 42:28 (the open meetings law). Note: Please refer to Attorney General Opinion No. 13-0043 and the guidance in the publication "Open Meeting FAQs," available on the Legislative Auditor's website at <http://app1.la.state.la.us/lla.nsf>, to determine whether a non-profit agency is subject to the open meetings law.

Red River Delta furnished documentation demonstrating that request for publication of meeting notices were submitted to the local newspaper.

Red River Delta

Budget

9. For all grants exceeding five thousand dollars, determine that each applicable federal, state, or local grantor agency/agency was provided with a comprehensive budget of those grants that included the purpose and duration, and for state grants included specific goals and objectives and measures of performance.

Grant award documents included comprehensive budgets approved by the applicable grantor agencies for the programs mentioned previously. These budgets specified the anticipated uses of the funds, estimates of the duration of the projects, and plans showing specific goals and objectives that included measures of performance.

Prior Comments and Recommendations

Review any prior-year suggestions, recommendations, and/or comments to determine the extent to which such matters have been resolved.

No findings were reported in connection with the previous engagement.

We were not engaged to perform, and did not perform, an audit, the objective of which would be the expression of an opinion on management's assertions. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the use of management, the Legislative Auditor (State of Louisiana), and the applicable state grantor agency/agencies and should not be used by those who have not agreed to the procedures and taken responsibility for the sufficiency of the procedures for their purposes. Under Louisiana Revised Statute 24:513, this report is distributed by the Legislative Auditor as a public document.



Rozier, McKay & Willis
Certified Public Accountants
Alexandria, Louisiana

January 21, 2022

RED RIVER DELTA

**Management's Corrective Action Plan
September 30, 2021**

No findings were reported in connection with this engagement.

RED RIVER DELTA

Schedule of Prior Year Findings September 30, 2021

No findings were reported in connection with this engagement.



Red River Delta

Schedule of Compensation, Benefits, and Other

Payments to Chief Executive Officer

For the Year Ended September 30, 2021

Salary	-
Benefits	
Insurance	-
Retirement	-
Vehicle	-
Other	-
Reimbursements	-

Red River Delta has no employees and accordingly, there are no payments to an Agency Head or Chief Executive Officer. Operations are conducted through a contractual relationship with the Rapides Parish Sheriff's Office and duties are performed by the Sheriff's personnel.

Appendix

Louisiana Attestation Questionnaire

LOUISIANA ATTESTATION QUESTIONNAIRE
(For Attestation Engagements of Quasi-public Agencies)

Rozier, McKay & Willis
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Alexandria, LA 71315

In connection with your engagement to apply agreed-upon procedures to the control and compliance matters identified below, as of September 30, 2021 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.

Federal, State, and Local Awards

We have detailed for you the amount of federal, state, and local award expenditures for the fiscal year, by grant and grant year.

Yes No N/A

All transactions relating to federal, state, and local grants have been properly recorded within our accounting records and reported to the appropriate state, federal, and local grantor officials.

Yes No N/A

The reports filed with federal, state, and local agencies are properly supported by books of original entry and supporting documentation.

Yes No N/A

We have complied with all applicable specific requirements of all federal, state, and local programs we administer, to include matters contained in the OMB Compliance Supplement, matters contained in the grant awards, eligibility requirements, activities allowed and unallowed, and reporting and budget requirements.

Yes No N/A

Open Meetings

Our meetings, as they relate to public funds, have been posted as an open meeting as required by R.S. 42:11 through 42:28 (the open meetings law). **Note: Please refer to Attorney General Opinion No. 13-0043 and the guidance in the publication “[Open Meeting FAQs](#),” available on the Legislative Auditor’s website to determine whether a non-profit agency is subject to the open meetings law.**

Yes No N/A

Budget

For each federal, state, and local grant we have filed with the appropriate grantor agency a comprehensive budget for those grants that included the purpose and duration, and for state grants included specific goals and objectives and measures of performance

Yes No N/A

Reporting

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

Yes No N/A

We did not enter into any contracts that utilized state funds as defined in R.S. 39:72.1 A. (2); and that were subject to the public bid law (R.S. 38:2211, et seq.), while the agency was not in compliance with R.S. 24:513 (the audit law).

Yes No N/A

