



Red River Delta

**Red River Delta
Law Enforcement Planning Council, Inc.
Annual Financial Report
For the Year Ended September 30, 2019**



Table of Contents

Independent Accountants' Review Report.....	1 - 2
Financial Statements	
Statement of Financial Position	3
Statement of Activities	4
Statement of Functional Expenses	5
Statement of Cash Flows	6
Notes to Financial Statements	7 - 9
Independent Accountants' Report on Applying Agreed-Upon Procedures.....	10 - 12
Management's Corrective Action Plan	13
Schedule of Prior Year Findings and Questioned Costs.....	14
Schedule of Compensation, Benefits, and Other Payments to Chief Executive Officer	15
Louisiana Attestation Questionnaire.....	Appendix



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, 2019, 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



1407 Peterman Drive
Post Office Box 12178
Alexandria, Louisiana 71315

Voice: 318.442.1608
Fax: 318.487.2027
Online: CenlaCPAs.com

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 13, 2020, on the results of our agreed-upon procedures.

A handwritten signature in blue ink that reads "Rozier McKay + Willis". The signature is stylized and cursive.

Rozier, McKay & Willis
Certified Public Accountants
Alexandria, Louisiana

January 13, 2020

RED RIVER DELTA

Statement of Financial Position September 30, 2019

Assets

Current Assets

Cash	\$ 111,949
Certificates of Deposit	19,333
Accounts Receivable	21,981
Total Current Assets	<u>153,263</u>

Property and Equipment, Net	<u>188,461</u>
-----------------------------	----------------

Total Assets	<u><u>\$ 341,724</u></u>
--------------	--------------------------

Liabilities and Net Assets

Current Liabilities

Accounts Payable	\$ 9,272
Accrued Annual Leave	13,725
Note Payable	7,840
Total Current Liabilities	<u>30,837</u>

Long-Term Liabilities

Note Payable	<u>8,935</u>
Total Liabilities	<u>39,772</u>

Net Assets

Without Donor Restrictions	<u>301,952</u>
----------------------------	----------------

Total Liabilities and Net Assets	<u><u>\$ 341,724</u></u>
----------------------------------	--------------------------

See Accompanying Notes and Independent Accountants' Review Report

RED RIVER DELTA

Statement of Activities

For the Year Ended September 30, 2019

	<u>Without Donor Restrictions</u>	<u>With Donor Restrictions</u>	<u>Total</u>
<u>Revenues and Other Support</u>			
Administrative Fee	\$ 152,735	\$ -	\$ 152,735
Government Grants	-	49,765	49,765
Membership Fees	132,500	-	132,500
Miscellaneous	3,687	-	3,687
Net Assets Released From Restrictions	49,765	(49,765)	-
Total Revenues and Other Support	<u>338,687</u>	<u>-</u>	<u>338,687</u>
<u>Expenses</u>			
Program Services			
Training	30,067	-	30,067
Crime Victims Assistance	19,765	-	19,765
Total Program Services	<u>49,832</u>	<u>-</u>	<u>49,832</u>
Support Services			
Management and General	227,050	-	227,050
Total Expenses	<u>276,882</u>	<u>-</u>	<u>276,882</u>
Change in Net Assets	61,805	-	61,805
Net Assets - Beginning of Year	<u>240,147</u>	<u>-</u>	<u>240,147</u>
Net Assets - End of Year	<u>\$ 301,952</u>	<u>\$ -</u>	<u>\$ 301,952</u>

See Accompanying Notes and Independent Accountants' Review Report

RED RIVER DELTA

Statement of Functional Expenses For the Year Ended September 30, 2019

	Program Services			Support Services	
	Law Enforcement Training	Crime Victims Assistance	Total Program Services	General & Administrative	Total Expenses
Personnel	-	-	-	85,657	85,657
Retirement Contributions	-	-	-	23,930	23,930
Other Benefits	-	-	-	3,642	3,642
Payroll Taxes	-	-	-	7,086	7,086
Professional Services	-	-	-	11,366	11,366
Travel	-	-	-	3,401	3,401
Interest	-	-	-	1,042	1,042
Depreciation	-	-	-	10,398	10,398
Insurance	-	-	-	6,172	6,172
Contract Services	-	19,765	19,765	54,706	74,471
Grants Provided to Law Enforcement Agencies	30,067	-	30,067	-	30,067
Utilities	-	-	-	8,159	8,159
Other	-	-	-	5,489	5,489
Supplies	-	-	-	4,896	4,896
Repairs and Maintenance	-	-	-	1,106	1,106
Total	30,067	19,765	49,832	227,050	276,882

See Accompanying Notes and Independent Accountants' Review Report

RED RIVER DELTA

Statement of Cash Flows

For the Year Ended September 30, 2019

Cash Flows From Operating Activities

Change in Net Assets	\$ 61,805
Adjustments to Reconcile Increase in Net Assets to Net Cash Provided by Operating Activities	
Depreciation	10,398
(Increase) Decrease in Accounts Receivable	(13,851)
Increase (Decrease) in Accounts Payable	(9,105)
Net Cash Provided (Used) by Operating Activities	<u>49,247</u>

Cash Flows From Investing Activities

Purchases of Certificates of Deposit	<u>(87)</u>
Net Cash Provided (Used) by Investing Activities	<u>(87)</u>

Cash Flows From Financing Activities

Repayment of Long-Term Debt	<u>(7,458)</u>
Net Cash Provided (Used) by Investing Activities	<u>(7,458)</u>

Net Increase (Decrease) in Cash	41,702
Cash - Beginning of Year	<u>70,247</u>
Cash - End of Year	<u><u>\$ 111,949</u></u>

For the year ended September 30, 2019, 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	\$ -
Cash Paid for Interest Expense	<u><u>\$ 1,042</u></u>

See Accompanying Notes and Independent Accountants' Review Report

RED RIVER DELTA

Notes to Financial Statements September 30, 2019

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, 2019

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 Investments

Cash and investments are limited to demand deposits and certificates of deposit that are fully insured by the Federal Deposit Insurance Corporation (FDIC). These amounts are reported as cost, which approximates market values.

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>(103,891)</u>
Furniture, Fixtures and Equipment (Net)	\$	<u>188,461</u>

Depreciation expense for the year ended September 30, 2019 totaled \$10,398.

Note 5 – Notes Payable

Notes payable consist of a bank loan dated October 3, 2011 in the original amount of \$66,559. Principal and interest are payable in 120 monthly installments of \$708 with the final installment due October 3, 2021. Interest accrues at an annual rate of 5.0%. The loan is secured by a collateral mortgage on land and buildings described in the property and equipment note. Scheduled maturities are summarized as follows:

RED RIVER DELTA

Notes to Financial Statements September 30, 2019

<u>Fiscal Year Ending September 30th:</u>	
2020	\$ 7,840
2021	8,241
2022	<u>694</u>
Total	16,775
Current Portion	<u>7,840</u>
Long Term Portion	<u>\$ 8,935</u>

For the year ended September 30, 2019 interest expense totaled approximately, \$1,042.

Note 6 - Managements' Review

Management has evaluated subsequent events through January 13, 2020, 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 7 – Retirement Plan

Employees that meet certain criteria are eligible to participate in a defined 23,930.

Note 8 – 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 9 – 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, 2019 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	Various	16.575	19,765
Basic and Corrections Training	7/1/18 – 6/30/19	N/A	30,000
Total Expenditures			49,765

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.



1407 Peterman Drive
Post Office Box 12178
Alexandria, Louisiana 71315

Voice: 318.442.1608
Fax: 318.487.2027
Online: CenlaCPAs.com

Red River Delta

Independent Accountants' Report on Applying Agreed-Upon Procedures

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

Independent Accountants' Report on Applying Agreed-Upon Procedures

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.

Findings reported in connection with the previous engagement have been resolved.

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 22, 2020

RED RIVER DELTA

Management's Corrective Action Plan September 30, 2019

No findings were reported in connection with this engagement.

RED RIVER DELTA

Schedule of Prior Year Findings and Questioned Costs September 30, 2019

No findings were reported in connection with this previous engagement.

RED RIVER DELTA

Schedule of Compensation, Benefits, and Other Payments to Chief Executive Officer For the Year Ended September 30, 2019

	<u>Kenneth Walker Executive Director</u>
Salary	76,128
Benefits	
Insurance	1,563
Retirement	20,870
Vehicle	2,790
Other	-
Reimbursements	-

See Independent Accountants' Review Report

Appendix

Louisiana Attestation Questionnaire

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

Rozier, McKay & Willis
Post Office Box 12178
Alexandria, Louisiana 71315

In connection with your engagement to apply agreed-upon procedures to the control and compliance matters identified below, as of September 30, 2019 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 ☐

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 ☐

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

Yes ☒ No ☐

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 ☐

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 at <http://app1.la.state.la.us/lla/nsf>, to determine whether a non-profit agency is subject to the open meetings law.**

Yes ☒ No ☐

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 ☐

Reporting

We have complied with R.S. 24:513 A. (3) regarding disclosure of compensation, reimbursements, benefits and other payments to the agency head, political subdivision head, or chief executive officer.

Yes ☒ No ☐

Prior-Year Comments

We have resolved all prior-year recommendations and/or comments.

Yes ☒ No ☐

General

We are responsible for our compliance with the foregoing laws and regulations and the internal controls over compliance with such laws and regulations.

Yes ☒ No ☐

We have evaluated our compliance with these laws and regulations prior to making these representations.

Yes ☒ No ☐

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

Yes ☒ No ☐

We have made available to you all records that we believe are relevant to the foregoing agreed-upon procedures.

Yes ☒ No ☐

We have provided you with any communications from regulatory agencies, internal auditors, other independent practitioners or consultants 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 your report.

Yes ☒ No ☐

We will disclose to you, the Legislative Auditor, and the applicable state grantor agency/agencies any known noncompliance that may occur up to the date of your report.

Yes ☒ No ☐

The previous responses have been made to the best of our belief and knowledge.


Kenneth Walker, Executive Director

01-21-20
Date