

**SOUTHWEST DISTRICT LAW ENFORCEMENT
PLANNING COUNCIL, INC.
LAKE CHARLES, LOUISIANA**

FINANCIAL STATEMENTS

JUNE 30, 2020

**Southwest District Law Enforcement Planning Council, Inc.
Lake Charles, Louisiana**

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Lisa McMullen, CPA
Pamela Mancuso, CPA

MCMULLEN, MANCUSO, TRAHAN & FUNK
— CPAS LLC —
Established 1989

Derrick Trahan, CPA
Chris Funk, CPA

INDEPENDENT ACCOUNTANTS' REVIEW REPORT

To the Board of Directors
The Southwest District Law Enforcement
Planning Council, Inc.
Lake Charles, Louisiana

We have reviewed the accompanying financial statements of the Southwest District Law Enforcement Planning Council, Inc. as of and for the year ended June 30, 2020, and the related notes to the financial statements, which collectively comprise the District'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 the 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 the 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 the financial statements that are free from material misstatement whether due to fraud or error.

Accountants' 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, and the standards applicable to review engagements contained in *Government Auditing Standards*, issued by the United States Comptroller General. 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.

Accountants' 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.

Other Matter Paragraph

Supplementary Information

The accompanying schedule of compensation, benefits and other payments to agency head, political subdivision head, or chief executive officer is presented for purposes of additional analysis and is not a required part of the financial statements. The 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 supplementary information and, accordingly, do not express an opinion on such information.

McMullen, Mancuso, Trahan and Funk CPAs, LLC

McMullen, Mancuso

Trahan and Funk, CPAs, LLC

Sulphur, Louisiana

December 16, 2020

Southwest District Law Enforcement Planning Council, Inc.
STATEMENT OF FINANCIAL POSITION
June 30, 2020

ASSETS

CURRENT ASSETS

Cash and cash equivalents	\$	196,641
Certificates of deposit		206,053
Receivables		
District dues receivable		104,900
Grants receivable		5,209
		512,803

PROPERTY AND EQUIPMENT, Net 25,331

OTHER ASSETS

Deposits		770
		538,904

LIABILITIES AND NET ASSETS

CURRENT LIABILITIES

Accounts payable		1,242
Grants Payable		-
		1,242

NET ASSETS

Without donor restrictions		537,662
		538,904
		\$ 538,904

See accompanying notes and independent accountants' review report.

Southwest District Law Enforcement Planning Council, Inc.
STATEMENT OF ACTIVITIES
Year ended June 30, 2020

Changes in Net Assets Without Donor Restrictions:

Revenues and Gains:

District dues	\$	104,900
Other income		144
Interest income		720

Total Revenues and Gains Without Donor Restrictions		105,764
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Net Assets Released from Restrictions:

Satisfaction of program restrictions		69,658
Expiration of time restrictions		-

Total Net Assets Released from Restrictions		69,658
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Total Revenues and Gains Without Donor Restrictions		175,422
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Expenses:

Program service		60,548
Management and general		62,567

Total Expenses		123,115
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Increase in Net Assets Without Donor Restrictions		52,307
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Changes in Net Assets With Donor Restrictions:

Government grants		-
Net assets released from restrictions		-

Increase in Net Assets With Donor Restrictions		-
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Increase in Total Net Assets		52,307
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Net Assets, Beginning of Year		485,355
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Net Assets, End of year	\$	537,662
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See accompanying notes and independent accountants' review report.

Southwest District Law Enforcement Planning Council, Inc.
STATEMENT OF FUNCTIONAL EXPENSES
Year ended June 30, 2020

	<u>Program Services</u>	<u>Management and General</u>	<u>2020 Total</u>
Insurance	\$ -	\$ 7,265	\$ 7,265
Legal and professional	-	7,047	7,047
Occupancy	-	4,046	4,046
Other costs	-	525	525
Payroll taxes	1,047	2,444	3,491
Postage and supplies	-	6,522	6,522
Repairs	-	660	660
Retirement	-	1,062	1,062
Salaries	13,163	30,713	43,875
Training programs	46,338	-	46,338
Travel	-	719	719
	<u>60,548</u>	<u>61,002</u>	<u>121,550</u>
Total Functional Expenses Before Depreciation			
Depreciation Expense	<u>-</u>	<u>1,565</u>	<u>1,565</u>
Total Functional Expenses	<u>\$ 60,548</u>	<u>\$ 62,567</u>	<u>\$ 123,115</u>

See accompanying notes and independent accountants' review report.

Southwest District Law Enforcement Planning Council, Inc.
STATEMENT OF CASH FLOWS
Year ended June 30, 2020

	2020
CASH FLOWS FROM OPERATING ACTIVITIES	
Change in net assets	\$ 52,307
Adjustments to reconcile change in net assets to net cash provided by operating activities:	
Depreciation	1,565
Net (increase) decrease in:	
Grant receivable	38,589
Net increase (decrease) in:	
Accounts payable	(15)
Grants payable	(31,300)
Net cash provided by operating activities	61,146
 CASH FLOWS FROM INVESTING ACTIVITIES	
Dividend reinvestment	(651)
Net cash (used) by investing activities	(651)
Net increase in cash and cash equivalents	60,495
Cash and cash equivalents, beginning of year	136,146
Cash and cash equivalents, end of year	\$ 196,641

The accompanying notes are an integral part of these statements.

NOTES TO THE FINANCIAL STATEMENTS

June 30, 2020

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

This summary of significant accounting policies of Southwest District Law Enforcement Planning Council Inc. (the Council) is presented to assist in understanding the Council's financial statements. The financial statements and notes are representations of the Council's management, who is responsible for their integrity and objectivity. These accounting policies conform to generally accepted accounting principles and have been consistently applied in the preparation of the financial statements.

1. Organization and Purpose

The Southwest District Law Enforcement Planning Council, Inc. (the Council) is a non-profit corporation formed under the laws of the State of Louisiana for the purpose of providing local planning activities to various law enforcement agencies, judicial agencies, and non-profit organizations/associations within Calcasieu, Beauregard, Allen, Cameron, and Jefferson Davis Parishes. The Council identifies the problems and needs of these numerous agencies and develops a long-range master plan to implement improvements through the use of resources made available to the State of Louisiana, Louisiana Commission on Law Enforcement from programs housed in the U.S. Department of Justice, Office of Justice Programs: Edward Byrne Memorial Justice Assistance Grant Program; Office Juvenile Justice and Delinquency Prevention Program; Office of Victims of Crime Program; and the Office of Violence Against Women Program. In addition, the Council administers grants for local law enforcement agencies that provide law enforcement assistance programs such as Basic and Correctional Training received at local training academies and law enforcement assistance programs such as Act 562 Equipment Programs. The Council assists the Louisiana Commission on Law Enforcement with administrative support to the State funded D.A.R.E programs. State programs are funded through the collection of state revenues and administered by the Louisiana Commission on Law Enforcement through the Southwest District Law Enforcement Planning Council, Inc.

2. Basis of Accounting

The financial statements have been prepared using the accrual basis of accounting. Under the accrual basis of accounting, revenues are recorded when earned and expenses are recorded at the time liabilities are incurred.

3. Basis of Presentation

The accompanying financial statements have been prepared in accordance with U.S. generally accepted accounting principles, which require the Council to report information regarding its financial position and activities according to the following net asset classifications:

Net assets without donor restrictions: Net assets that are not subject to donor-imposed restrictions and may be expended for any purpose in performing the primary objectives of the Council. The net assets may be used at the discretion of management and the board of directors.

Southwest District Law Enforcement Planning Council, Inc.

NOTES TO THE FINANCIAL STATEMENTS

June 30, 2020

NOTE A –SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

3. Basis of Presentation (Continued)

Net assets with donor restrictions: Net assets subject to stipulations imposed by donors, and grantors. Some donor restrictions are temporary in nature; those restrictions will be met by actions of the Council or by the passage of time.

Other donor restrictions are perpetual in nature, whereby the donor has stipulated the funds be maintained in perpetuity. Donor restrictions on contributions are reported as increases in net assets with donor restrictions. When a restriction expires, net assets are reclassified from net assets with donor restrictions to net assets without donor restrictions in the statements of activities.

4. Revenue Recognition

Membership Dues

Membership dues are determined at the completion of the fiscal year and are based on actual expenses incurred that were not reimbursed by the grants received from the Louisiana Commission on Law Enforcement. Membership dues are recognized as revenues on a pro rata basis over the period to which the membership relates. These dues are assessed in arrears and are shown as receivable at June 30, 2020.

Government Grants

The Council receives its grant support from the Louisiana Commission on Law Enforcement. All of the Council's grants are cost reimbursement type grants, which mean that the Council does not recognize revenue from them until it has incurred allowable expenses under the terms of the grants. Further, each grant has restrictions on how the Council may use its funds, thereby creating grant revenues with donor restrictions until the restrictions are satisfied. When the restrictions are satisfied, net assets with donor restrictions are reclassified to net assets without donor restrictions and reported in the Statement of Activities as net assets released from restrictions.

5. Property and Equipment

Equipment is stated at cost at the date of the acquisition and any donated fixed assets are recorded as support at their estimated fair value at the date of donation. Depreciation is provided over the estimated useful lives of the assets using the straight-line method. Depreciation amounted to \$1,565 for the year ended June 30, 2020. The useful lives of equipment for purposes of computing depreciation are:

Furniture, fixtures, and equipment	5 – 10 Years
Buildings	39 Years
Improvements	15 Years

Maintenance and repairs are charged to operations when incurred. Betterments and renewals are capitalized. When property and equipment are sold or otherwise disposed of, the asset account and related accumulated depreciation account are relieved, and any gain or loss is included in operations. The Council follows the practice of capitalizing all expenditures for all property and equipment in excess of \$1,000.

Southwest District Law Enforcement Planning Council, Inc.

NOTES TO THE FINANCIAL STATEMENTS
June 30, 2020

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

6. Income Tax Status

The Council qualifies as a tax-exempt organization under Section 501 (c) (4) of the Internal Revenue Code and, therefore, has no provision for federal income taxes. In addition, the organization has been determined by the Internal Revenue Service not to be a private foundation within the meaning of Section 509(a) of the code. The Council files its Form 990 with the Internal Revenue Service and is no longer subject to examination for years prior to 2016. There is no unrelated business income for the year ended June 30, 2020.

7. Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires the use of management’s estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

8. Investments

Investment securities are stated at fair market value based on quoted prices in active markets (all level 1 measurements). Donated investments are reflected as contributions at their market values at date of receipt. Unrealized gains and losses are included in the change in net assets in the accompanying Statement of Activities.

9. Concentration of Revenue and Support

The Council receives \$104,900 (60%) of its revenue through district dues assessed to the law enforcement agencies which the Council serves. If the Council no longer received these dues, or there were significant reductions in the amounts received from the law enforcement agencies, the operations of the Council could be adversely impacted.

NOTE B – CASH AND CASH EQUIVALENTS

For purposes of the Statement of Cash Flows, the Council considers all unrestricted, highly liquid investments with an initial maturity of three months or less to be cash equivalents.

NOTE C – INVESTMENTS

Investments are carried at fair value based on quoted prices in active markets (all level 1 measurements) and consist of the following at June 30, 2020:

	<u>FMV</u>
Certificate of Deposit – Iberia Bank	\$ 76,813
Certificate of Deposit - Jeff Davis Bank	77,210
Certificate of Deposit - First Federal Savings and Loan	<u>52,029</u>
	\$ 206,052

Southwest District Law Enforcement Planning Council, Inc.

NOTES TO THE FINANCIAL STATEMENTS
June 30, 2020

NOTE C – INVESTMENTS (Continued)

A summary of return on investments consists of the following for the year ended June 30, 2020:

	<u>2020</u>
Interest and dividends	\$ 69
Net unrealized gain	<u>651</u>
 Total return	 <u>\$ 720</u>

Investments, in general are exposed to various risks, such as interest rate, credit, and overall market volatility. Due to the level of risk associated with various investments, it is reasonably possible that changes in the values of certain investments will occur in the near term and that such changes could materially affect the amounts reported on the financial statements.

NOTE D – PROPERTY AND EQUIPMENT

Additions and deletions to property, plant, and equipment for the year ended June 30, 2020 were as follows:

	<u>Balance, July 1</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance June 30</u>
Buildings	76,150	-	-	76,150
Furniture & Equipment	<u>8,720</u>	-	-	<u>8,720</u>
Total	84,870	-	-	84,870
Less Accumulated Depreciation	<u>(57,974)</u>	<u>(1,565)</u>	-	<u>(59,539)</u>
Capital Assets, net	<u>\$ 28,495</u>	<u>\$ (1,565)</u>	<u>\$ -</u>	<u>\$ 25,331</u>

Depreciation expense for the year ending June 30, 2020 totaled \$1,565.

NOTE E – NET ASSETS

Net assets without donor restrictions total \$537,662 for the year ending June 30, 2020. Net assets with donor restrictions total \$0.

NOTE F – ALLOWANCE FOR DOUBTFUL ACCOUNTS

The Council uses the allowance method to provide for uncollectible dues receivable. However, for the year ended June 30, 2020, there were no amounts that were deemed uncollectible by management.

Southwest District Law Enforcement Planning Council, Inc.

NOTES TO THE FINANCIAL STATEMENTS

June 30, 2020

NOTE G – CONCENTRATION OF CREDIT RISK

Financial instruments that potentially subject the Council to credit risk are primarily district dues receivable. District dues receivable represent amounts due for operating expenses of the Council from law enforcement agencies which the Council serves. Amounts are past due when not paid by the end of the following fiscal year. District dues receivable totaled \$104,900 at June 30, 2020.

NOTE H – COMPENSATED ABSENCES

Employees of the Council are entitled to paid vacation, paid sick days, and personal days off depending on job classification, length of service and other factors. In addition, members of management have contracts or agreements with the Council that provide for compensated absences. The value of these compensated absences was not recorded due to their immateriality. The Council's policy is to recognize the costs of compensated absences when actually paid to employees.

NOTE I - RETIREMENT PLAN

The Southwest District Law Enforcement Planning Council, Inc. maintains a simplified employee pension plan (SEP) that covers all full-time personnel who have completed three years of continuous service. Contributions to the plan were based on twenty-five percent of gross wages, during the previous Executive Director's tenure. The total contributions amounted to \$1,062 for the year ended June 30, 2020. No contributions were made to the plan for the current Executive Director.

NOTE J – FUNCTIONAL ALLOCATION OF EXPENSES

Expenses were allocated in the accompanying financial statements to program and support services functional expense groups. The methods of allocation were based on the Council's estimates of the relative proportion of various staff member's time and effort between program and support services as well as the Council's estimates of the amount of each expense utilized for program or support service functions.

NOTE K – SUBSEQUENT EVENTS

Subsequent events were evaluated through December 16, 2020, which is the date the financial statements were available to be issued.

Other Information

Southwest District Law Enforcement Planning Council, Inc.

**Schedule of Compensation, Benefits and Other Payments to Agency Head or Chief Executive Officer
For the Year Ended June 30, 2020**

Agency Head Name: Executive Director

	Blair McAllister Peloquin
Purpose	Amount
Salary	\$43,875
Benefits- insurance	\$5,167
Benefits-retirement	\$1,062
Benefits- other	\$0
Car allowance	\$0
Vehicle provided by government	\$0
Per Diem	\$0
Reimbursements	\$0
Travel	\$720
Registration fees	\$0
Conference travel	\$0
Continuing professional education fees	\$0
Housing	\$0
Unvouchered expenses	\$0
Special meals	\$0



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**Independent Accountant’s Report
on Applying Agreed-Upon Procedures**

To the Southwest District Law Enforcement Planning Council, Inc. and the Louisiana legislative Auditor:

We have performed the procedures enumerated below, which were agreed to by Southwest District Law Enforcements Planning Council, Inc. and the Louisiana Legislative Auditor, on the District’s compliance with certain laws and regulations contained in the accompanying Louisiana Attestation Questionnaire during the fiscal year ended 6/30/20, as required by Louisiana Revised Statute 24:513 and the *Louisiana Governmental Audit Guide*. The District’s management is responsible for its financial records and compliance with applicable laws and regulations. The sufficiency of these procedures is solely the responsibility of the specified parties. Consequently, we make no representation regarding the sufficiency of the procedures enumerated below either for the purpose for which this report has been requested or for any other purpose.

The procedures and associated findings are as follows:

Federal, State, and Local Awards

1. Obtain the list of federal, state, and local government grant award expenditures for the fiscal year, by grant and grant year, from the District’s management.

The District provided us with the following list of expenditures made for federal grant awards received during the fiscal year ended 6/30/2020:

Federal, State, or Local Grant Name	Grant Year	CFDA No. (if applicable)	Amount
Victims of Crime Assistance Administrative Funds	2019		12,502
Victims of Crime Assistance Administrative Funds	2020		10,418
Total Expenditures			22,920

2. For each federal, state, and local grant award, randomly select six disbursements from each grant administered during the fiscal year, provided that no more than 30 disbursements are selected.

Six (6) disbursements from each grant administered during the fiscal year were selected.

3. Obtain documentation for the disbursements selected in Procedure 2. Compare the selected disbursements to supporting documentation, and report whether the disbursements agree to the amount and payee in the supporting documentation.

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

4. Report whether the selected disbursements were coded to the correct fund and general ledger account.

All the disbursements were coded to the correct fund and general ledger account.

5. Report whether the selected disbursements were approved in accordance with the District's policies and procedures.

Documentation supporting each of the selected disbursements included the signature of the Board President, which is in accordance with the District's policies and procedures.

6. For each selected disbursement made for federal grant awards, obtain the *Compliance Supplement* for the applicable federal program. For each disbursement made for a state or local grant award, or for a federal program not included in the *Compliance Supplement*, obtain the grant agreement. Compare the documentation for each disbursement to the program compliance requirements or the requirements of the grant agreement relating to activities allowed or unallowed, eligibility, and reporting; and report whether the disbursements comply with these requirements.

Activities allowed or unallowed

We compared documentation for each of the selected disbursements with program compliance requirements related to services allowed or not allowed. No exceptions were noted.

Eligibility

We compared documentation for each of the selected disbursements with program compliance requirements related to eligibility. No exceptions were noted.

Reporting

We compared documentation for each of the selected disbursements with program compliance requirements related to reporting. No exceptions were noted.

7. Obtain the close-out reports, if required, for any program selected in Procedure 2 that was closed out during the fiscal year. Compare the close-out reports, if applicable, with the District's financial records; and report whether the amounts in the close-out reports agree with the District's financial records.

No exceptions were noted.

Open Meetings

8. Obtain evidence from management that agendas for meetings recorded in the minute book were posted as required by Louisiana Revised Statute 42:11 through 42:28 (the open meetings law), and report whether there are any exceptions. 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/llala.nsf>, to determine whether a non-profit District is subject to the open meetings law.

The District is not subject to the Open Meetings Law.

Budget

9. For each grant exceeding five thousand dollars, obtain the comprehensive grant budgets that the District provided to the applicable federal, state or local grantor agency. Report whether the budgets for federal, state and local grants included the purpose and duration of the grants; and whether budgets for state grants also included specific goals, objectives, and measures of performance.

The District provided documentation that comprehensive budgets were submitted to the applicable State grantor agency for the grant exceeding five thousand dollars. No exceptions were noted.

State Audit Law

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

The District's report was submitted to the Legislative Auditor before the statutory due date of December 31, 2020.

11. Inquire of management and report whether the District entered 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 District was not in compliance with R.S. 24:513 (the audit law).

The District's management represented that the District did not enter into any contracts during the fiscal year that were subject to the public bid law.

Prior-Year Comments

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

In the audit engagement for the year ended June 30, 2018, we reported that because of the size of the District and the limited number of accounting personnel, it is not feasible to maintain a complete segregation of duties to achieve effective internal control; and the District does not have a staff member with the qualifications and training to apply GAAP in recording transactions or preparing financial statements. Management represented that both conditions continue to be unresolved, as has been for the past several years, but have procedures in place to help reduce the risks associated with the findings.

This agreed-upon procedures engagement was conducted 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, the objective of which would be the expression of an opinion or conclusion, respectively, on the District's compliance with the foregoing matters. 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.

The purpose of this report is solely to describe the scope of testing performed on the District'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.

McMullen, Mancuso, Trahan and Funk CPAs, LLC

McMullen, Mancuso

Trahan and Funk, CPAs, LLC

Sulphur, Louisiana

December 16, 2020

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

7/31/2020

McMullen, Mancuso, Trahan & Funk CPAs LLC

3600 Maplewood Drive

Sulphur LA 70663

In connection with your engagement to apply agreed-upon procedures to the control and compliance matters identified below, as of 6-30-2020 (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.

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

Yes No

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 [x] No []

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 [x] No []

Prior-Year Comments

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

Yes [x] 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 [x] No []

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

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.

Yes [x] No []

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

Yes [x] 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 [x] 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 [x] No []

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

<u>Darcy B. Grilberg</u>	Secretary	_____	Date
_____	Treasurer	_____	Date
_____	President	_____	Date

**SOUTHWEST DISTRICT LAW ENFORCEMENT
PLANNING COUNCIL, INC.
LAKE CHARLES, LOUISIANA**

FINANCIAL STATEMENTS

JUNE 30, 2020

**Southwest District Law Enforcement Planning Council, Inc.
Lake Charles, Louisiana**

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INDEPENDENT ACCOUNTANTS' REVIEW REPORT

To the Board of Directors
The Southwest District Law Enforcement
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Lake Charles, Louisiana

We have reviewed the accompanying financial statements of the Southwest District Law Enforcement Planning Council, Inc. as of and for the year ended June 30, 2020, and the related notes to the financial statements, which collectively comprise the District'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 the 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 the 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 the financial statements that are free from material misstatement whether due to fraud or error.

Accountants' 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, and the standards applicable to review engagements contained in *Government Auditing Standards*, issued by the United States Comptroller General. 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.

Accountants' 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.

Other Matter Paragraph

Supplementary Information

The accompanying schedule of compensation, benefits and other payments to agency head, political subdivision head, or chief executive officer is presented for purposes of additional analysis and is not a required part of the financial statements. The 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 supplementary information and, accordingly, do not express an opinion on such information.

McMullen, Mancuso, Trahan and Funk CPAs, LLC

McMullen, Mancuso

Trahan and Funk, CPAs, LLC

Sulphur, Louisiana

December 16, 2020

Southwest District Law Enforcement Planning Council, Inc.
STATEMENT OF FINANCIAL POSITION
June 30, 2020

ASSETS

CURRENT ASSETS

Cash and cash equivalents	\$	196,641
Certificates of deposit		206,053
Receivables		
District dues receivable		104,900
Grants receivable		5,209
		512,803

PROPERTY AND EQUIPMENT, Net 25,331

OTHER ASSETS

Deposits		770
		770
Total Assets		538,904

LIABILITIES AND NET ASSETS

CURRENT LIABILITIES

Accounts payable		1,242
Grants Payable		-
		1,242
Total current liabilities		1,242

NET ASSETS

Without donor restrictions		537,662
		537,662
Total Liabilities and Net Assets	\$	538,904

See accompanying notes and independent accountants' review report.

Southwest District Law Enforcement Planning Council, Inc.
STATEMENT OF ACTIVITIES
Year ended June 30, 2020

Changes in Net Assets Without Donor Restrictions:

Revenues and Gains:

District dues	\$	104,900
Other income		144
Interest income		720

Total Revenues and Gains Without Donor Restrictions		105,764
--	--	----------------

Net Assets Released from Restrictions:

Satisfaction of program restrictions		69,658
Expiration of time restrictions		-

Total Net Assets Released from Restrictions		69,658
--	--	---------------

Total Revenues and Gains Without Donor Restrictions		175,422
--	--	----------------

Expenses:

Program service		60,548
Management and general		62,567

Total Expenses		123,115
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Increase in Net Assets Without Donor Restrictions		52,307
--	--	---------------

Changes in Net Assets With Donor Restrictions:

Government grants		-
Net assets released from restrictions		-

Increase in Net Assets With Donor Restrictions		-
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Increase in Total Net Assets		52,307
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Net Assets, Beginning of Year		485,355
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Net Assets, End of year	\$	537,662
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See accompanying notes and independent accountants' review report.

Southwest District Law Enforcement Planning Council, Inc.
STATEMENT OF FUNCTIONAL EXPENSES
Year ended June 30, 2020

	<u>Program Services</u>	<u>Management and General</u>	<u>2020 Total</u>
Insurance	\$ -	\$ 7,265	\$ 7,265
Legal and professional	-	7,047	7,047
Occupancy	-	4,046	4,046
Other costs	-	525	525
Payroll taxes	1,047	2,444	3,491
Postage and supplies	-	6,522	6,522
Repairs	-	660	660
Retirement	-	1,062	1,062
Salaries	13,163	30,713	43,875
Training programs	46,338	-	46,338
Travel	-	719	719
	<hr/>	<hr/>	<hr/>
Total Functional Expenses Before Depreciation	60,548	61,002	121,550
Depreciation Expense	<hr/> -	<hr/> 1,565	<hr/> 1,565
Total Functional Expenses	<u>\$ 60,548</u>	<u>\$ 62,567</u>	<u>\$ 123,115</u>

See accompanying notes and independent accountants' review report.

Southwest District Law Enforcement Planning Council, Inc.
STATEMENT OF CASH FLOWS
Year ended June 30, 2020

	2020
CASH FLOWS FROM OPERATING ACTIVITIES	
Change in net assets	\$ 52,307
Adjustments to reconcile change in net assets to net cash provided by operating activities:	
Depreciation	1,565
Net (increase) decrease in:	
Grant receivable	38,589
Net increase (decrease) in:	
Accounts payable	(15)
Grants payable	(31,300)
Net cash provided by operating activities	61,146
 CASH FLOWS FROM INVESTING ACTIVITIES	
Dividend reinvestment	(651)
Net cash (used) by investing activities	(651)
Net increase in cash and cash equivalents	60,495
Cash and cash equivalents, beginning of year	136,146
Cash and cash equivalents, end of year	\$ 196,641

The accompanying notes are an integral part of these statements.

NOTES TO THE FINANCIAL STATEMENTS

June 30, 2020

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

This summary of significant accounting policies of Southwest District Law Enforcement Planning Council Inc. (the Council) is presented to assist in understanding the Council's financial statements. The financial statements and notes are representations of the Council's management, who is responsible for their integrity and objectivity. These accounting policies conform to generally accepted accounting principles and have been consistently applied in the preparation of the financial statements.

1. Organization and Purpose

The Southwest District Law Enforcement Planning Council, Inc. (the Council) is a non-profit corporation formed under the laws of the State of Louisiana for the purpose of providing local planning activities to various law enforcement agencies, judicial agencies, and non-profit organizations/associations within Calcasieu, Beauregard, Allen, Cameron, and Jefferson Davis Parishes. The Council identifies the problems and needs of these numerous agencies and develops a long-range master plan to implement improvements through the use of resources made available to the State of Louisiana, Louisiana Commission on Law Enforcement from programs housed in the U.S. Department of Justice, Office of Justice Programs: Edward Byrne Memorial Justice Assistance Grant Program; Office Juvenile Justice and Delinquency Prevention Program; Office of Victims of Crime Program; and the Office of Violence Against Women Program. In addition, the Council administers grants for local law enforcement agencies that provide law enforcement assistance programs such as Basic and Correctional Training received at local training academies and law enforcement assistance programs such as Act 562 Equipment Programs. The Council assists the Louisiana Commission on Law Enforcement with administrative support to the State funded D.A.R.E programs. State programs are funded through the collection of state revenues and administered by the Louisiana Commission on Law Enforcement through the Southwest District Law Enforcement Planning Council, Inc.

2. Basis of Accounting

The financial statements have been prepared using the accrual basis of accounting. Under the accrual basis of accounting, revenues are recorded when earned and expenses are recorded at the time liabilities are incurred.

3. Basis of Presentation

The accompanying financial statements have been prepared in accordance with U.S. generally accepted accounting principles, which require the Council to report information regarding its financial position and activities according to the following net asset classifications:

Net assets without donor restrictions: Net assets that are not subject to donor-imposed restrictions and may be expended for any purpose in performing the primary objectives of the Council. The net assets may be used at the discretion of management and the board of directors.

Southwest District Law Enforcement Planning Council, Inc.

NOTES TO THE FINANCIAL STATEMENTS

June 30, 2020

NOTE A –SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

3. Basis of Presentation (Continued)

Net assets with donor restrictions: Net assets subject to stipulations imposed by donors, and grantors. Some donor restrictions are temporary in nature; those restrictions will be met by actions of the Council or by the passage of time.

Other donor restrictions are perpetual in nature, whereby the donor has stipulated the funds be maintained in perpetuity. Donor restrictions on contributions are reported as increases in net assets with donor restrictions. When a restriction expires, net assets are reclassified from net assets with donor restrictions to net assets without donor restrictions in the statements of activities.

4. Revenue Recognition

Membership Dues

Membership dues are determined at the completion of the fiscal year and are based on actual expenses incurred that were not reimbursed by the grants received from the Louisiana Commission on Law Enforcement. Membership dues are recognized as revenues on a pro rata basis over the period to which the membership relates. These dues are assessed in arrears and are shown as receivable at June 30, 2020.

Government Grants

The Council receives its grant support from the Louisiana Commission on Law Enforcement. All of the Council's grants are cost reimbursement type grants, which mean that the Council does not recognize revenue from them until it has incurred allowable expenses under the terms of the grants. Further, each grant has restrictions on how the Council may use its funds, thereby creating grant revenues with donor restrictions until the restrictions are satisfied. When the restrictions are satisfied, net assets with donor restrictions are reclassified to net assets without donor restrictions and reported in the Statement of Activities as net assets released from restrictions.

5. Property and Equipment

Equipment is stated at cost at the date of the acquisition and any donated fixed assets are recorded as support at their estimated fair value at the date of donation. Depreciation is provided over the estimated useful lives of the assets using the straight-line method. Depreciation amounted to \$1,565 for the year ended June 30, 2020. The useful lives of equipment for purposes of computing depreciation are:

Furniture, fixtures, and equipment	5 – 10 Years
Buildings	39 Years
Improvements	15 Years

Maintenance and repairs are charged to operations when incurred. Betterments and renewals are capitalized. When property and equipment are sold or otherwise disposed of, the asset account and related accumulated depreciation account are relieved, and any gain or loss is included in operations. The Council follows the practice of capitalizing all expenditures for all property and equipment in excess of \$1,000.

Southwest District Law Enforcement Planning Council, Inc.

NOTES TO THE FINANCIAL STATEMENTS
June 30, 2020

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

6. Income Tax Status

The Council qualifies as a tax-exempt organization under Section 501 (c) (4) of the Internal Revenue Code and, therefore, has no provision for federal income taxes. In addition, the organization has been determined by the Internal Revenue Service not to be a private foundation within the meaning of Section 509(a) of the code. The Council files its Form 990 with the Internal Revenue Service and is no longer subject to examination for years prior to 2016. There is no unrelated business income for the year ended June 30, 2020.

7. Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires the use of management’s estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

8. Investments

Investment securities are stated at fair market value based on quoted prices in active markets (all level 1 measurements). Donated investments are reflected as contributions at their market values at date of receipt. Unrealized gains and losses are included in the change in net assets in the accompanying Statement of Activities.

9. Concentration of Revenue and Support

The Council receives \$104,900 (60%) of its revenue through district dues assessed to the law enforcement agencies which the Council serves. If the Council no longer received these dues, or there were significant reductions in the amounts received from the law enforcement agencies, the operations of the Council could be adversely impacted.

NOTE B – CASH AND CASH EQUIVALENTS

For purposes of the Statement of Cash Flows, the Council considers all unrestricted, highly liquid investments with an initial maturity of three months or less to be cash equivalents.

NOTE C – INVESTMENTS

Investments are carried at fair value based on quoted prices in active markets (all level 1 measurements) and consist of the following at June 30, 2020:

	<u>FMV</u>
Certificate of Deposit – Iberia Bank	\$ 76,813
Certificate of Deposit - Jeff Davis Bank	77,210
Certificate of Deposit - First Federal Savings and Loan	<u>52,029</u>
	\$ 206,052

Southwest District Law Enforcement Planning Council, Inc.

NOTES TO THE FINANCIAL STATEMENTS
June 30, 2020

NOTE C – INVESTMENTS (Continued)

A summary of return on investments consists of the following for the year ended June 30, 2020:

	<u>2020</u>
Interest and dividends	\$ 69
Net unrealized gain	<u>651</u>
 Total return	 <u>\$ 720</u>

Investments, in general are exposed to various risks, such as interest rate, credit, and overall market volatility. Due to the level of risk associated with various investments, it is reasonably possible that changes in the values of certain investments will occur in the near term and that such changes could materially affect the amounts reported on the financial statements.

NOTE D – PROPERTY AND EQUIPMENT

Additions and deletions to property, plant, and equipment for the year ended June 30, 2020 were as follows:

	<u>Balance, July 1</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance June 30</u>
Buildings	76,150	-	-	76,150
Furniture & Equipment	<u>8,720</u>	-	-	<u>8,720</u>
Total	84,870	-	-	84,870
Less Accumulated Depreciation	<u>(57,974)</u>	<u>(1,565)</u>	-	<u>(59,539)</u>
Capital Assets, net	<u>\$ 28,495</u>	<u>\$ (1,565)</u>	<u>\$ -</u>	<u>\$ 25,331</u>

Depreciation expense for the year ending June 30, 2020 totaled \$1,565.

NOTE E – NET ASSETS

Net assets without donor restrictions total \$537,662 for the year ending June 30, 2020. Net assets with donor restrictions total \$0.

NOTE F – ALLOWANCE FOR DOUBTFUL ACCOUNTS

The Council uses the allowance method to provide for uncollectible dues receivable. However, for the year ended June 30, 2020, there were no amounts that were deemed uncollectible by management.

Southwest District Law Enforcement Planning Council, Inc.

NOTES TO THE FINANCIAL STATEMENTS

June 30, 2020

NOTE G – CONCENTRATION OF CREDIT RISK

Financial instruments that potentially subject the Council to credit risk are primarily district dues receivable. District dues receivable represent amounts due for operating expenses of the Council from law enforcement agencies which the Council serves. Amounts are past due when not paid by the end of the following fiscal year. District dues receivable totaled \$104,900 at June 30, 2020.

NOTE H – COMPENSATED ABSENCES

Employees of the Council are entitled to paid vacation, paid sick days, and personal days off depending on job classification, length of service and other factors. In addition, members of management have contracts or agreements with the Council that provide for compensated absences. The value of these compensated absences was not recorded due to their immateriality. The Council's policy is to recognize the costs of compensated absences when actually paid to employees.

NOTE I - RETIREMENT PLAN

The Southwest District Law Enforcement Planning Council, Inc. maintains a simplified employee pension plan (SEP) that covers all full-time personnel who have completed three years of continuous service. Contributions to the plan were based on twenty-five percent of gross wages, during the previous Executive Director's tenure. The total contributions amounted to \$1,062 for the year ended June 30, 2020. No contributions were made to the plan for the current Executive Director.

NOTE J – FUNCTIONAL ALLOCATION OF EXPENSES

Expenses were allocated in the accompanying financial statements to program and support services functional expense groups. The methods of allocation were based on the Council's estimates of the relative proportion of various staff member's time and effort between program and support services as well as the Council's estimates of the amount of each expense utilized for program or support service functions.

NOTE K – SUBSEQUENT EVENTS

Subsequent events were evaluated through December 16, 2020, which is the date the financial statements were available to be issued.

Other Information

Southwest District Law Enforcement Planning Council, Inc.

**Schedule of Compensation, Benefits and Other Payments to Agency Head or Chief Executive Officer
For the Year Ended June 30, 2020**

Agency Head Name: Executive Director

	Blair McAllister Peloquin
Purpose	Amount
Salary	\$43,875
Benefits- insurance	\$5,167
Benefits-retirement	\$1,062
Benefits- other	\$0
Car allowance	\$0
Vehicle provided by government	\$0
Per Diem	\$0
Reimbursements	\$0
Travel	\$720
Registration fees	\$0
Conference travel	\$0
Continuing professional education fees	\$0
Housing	\$0
Unvouchered expenses	\$0
Special meals	\$0



Lisa McMullen, CPA
Pamela Mancuso, CPA

MCMULLEN, MANCUSO, TRAHAN & FUNK
— CPAS LLC —
Established 1989

Derrick Trahan, CPA
Chris Funk, CPA

Independent Accountant’s Report on Applying Agreed-Upon Procedures

To the Southwest District Law Enforcement Planning Council, Inc. and the Louisiana legislative Auditor:

We have performed the procedures enumerated below, which were agreed to by Southwest District Law Enforcements Planning Council, Inc. and the Louisiana Legislative Auditor, on the District’s compliance with certain laws and regulations contained in the accompanying Louisiana Attestation Questionnaire during the fiscal year ended 6/30/20, as required by Louisiana Revised Statute 24:513 and the *Louisiana Governmental Audit Guide*. The District’s management is responsible for its financial records and compliance with applicable laws and regulations. The sufficiency of these procedures is solely the responsibility of the specified parties. Consequently, we make no representation regarding the sufficiency of the procedures enumerated below either for the purpose for which this report has been requested or for any other purpose.

The procedures and associated findings are as follows:

Federal, State, and Local Awards

1. Obtain the list of federal, state, and local government grant award expenditures for the fiscal year, by grant and grant year, from the District’s management.

The District provided us with the following list of expenditures made for federal grant awards received during the fiscal year ended 6/30/2020:

Federal, State, or Local Grant Name	Grant Year	CFDA No. (if applicable)	Amount
Victims of Crime Assistance Administrative Funds	2019		12,502
Victims of Crime Assistance Administrative Funds	2020		10,418
Total Expenditures			22,920

2. For each federal, state, and local grant award, randomly select six disbursements from each grant administered during the fiscal year, provided that no more than 30 disbursements are selected.

Six (6) disbursements from each grant administered during the fiscal year were selected.

3. Obtain documentation for the disbursements selected in Procedure 2. Compare the selected disbursements to supporting documentation, and report whether the disbursements agree to the amount and payee in the supporting documentation.

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

4. Report whether the selected disbursements were coded to the correct fund and general ledger account.

All the disbursements were coded to the correct fund and general ledger account.

5. Report whether the selected disbursements were approved in accordance with the District's policies and procedures.

Documentation supporting each of the selected disbursements included the signature of the Board President, which is in accordance with the District's policies and procedures.

6. For each selected disbursement made for federal grant awards, obtain the *Compliance Supplement* for the applicable federal program. For each disbursement made for a state or local grant award, or for a federal program not included in the *Compliance Supplement*, obtain the grant agreement. Compare the documentation for each disbursement to the program compliance requirements or the requirements of the grant agreement relating to activities allowed or unallowed, eligibility, and reporting; and report whether the disbursements comply with these requirements.

Activities allowed or unallowed

We compared documentation for each of the selected disbursements with program compliance requirements related to services allowed or not allowed. No exceptions were noted.

Eligibility

We compared documentation for each of the selected disbursements with program compliance requirements related to eligibility. No exceptions were noted.

Reporting

We compared documentation for each of the selected disbursements with program compliance requirements related to reporting. No exceptions were noted.

7. Obtain the close-out reports, if required, for any program selected in Procedure 2 that was closed out during the fiscal year. Compare the close-out reports, if applicable, with the District's financial records; and report whether the amounts in the close-out reports agree with the District's financial records.

No exceptions were noted.

Open Meetings

8. Obtain evidence from management that agendas for meetings recorded in the minute book were posted as required by Louisiana Revised Statute 42:11 through 42:28 (the open meetings law), and report whether there are any exceptions. 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/llala.nsf>, to determine whether a non-profit District is subject to the open meetings law.

The District is not subject to the Open Meetings Law.

Budget

9. For each grant exceeding five thousand dollars, obtain the comprehensive grant budgets that the District provided to the applicable federal, state or local grantor agency. Report whether the budgets for federal, state and local grants included the purpose and duration of the grants; and whether budgets for state grants also included specific goals, objectives, and measures of performance.

The District provided documentation that comprehensive budgets were submitted to the applicable State grantor agency for the grant exceeding five thousand dollars. No exceptions were noted.

State Audit Law

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

The District's report was submitted to the Legislative Auditor before the statutory due date of December 31, 2020.

11. Inquire of management and report whether the District entered 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 District was not in compliance with R.S. 24:513 (the audit law).

The District's management represented that the District did not enter into any contracts during the fiscal year that were subject to the public bid law.

Prior-Year Comments

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

In the audit engagement for the year ended June 30, 2018, we reported that because of the size of the District and the limited number of accounting personnel, it is not feasible to maintain a complete segregation of duties to achieve effective internal control; and the District does not have a staff member with the qualifications and training to apply GAAP in recording transactions or preparing financial statements. Management represented that both conditions continue to be unresolved, as has been for the past several years, but have procedures in place to help reduce the risks associated with the findings.

This agreed-upon procedures engagement was conducted 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, the objective of which would be the expression of an opinion or conclusion, respectively, on the District's compliance with the foregoing matters. 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.

The purpose of this report is solely to describe the scope of testing performed on the District'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.

McMullen, Mancuso, Trahan and Funk CPAs, LLC

McMullen, Mancuso

Trahan and Funk, CPAs, LLC

Sulphur, Louisiana

December 16, 2020

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

7/31/2020

McMullen, Mancuso, Trahan & Funk CPAs LLC

3600 Maplewood Drive

Sulphur LA 70663

In connection with your engagement to apply agreed-upon procedures to the control and compliance matters identified below, as of 6-30-2020 (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.

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

Yes No

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

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.

<u>Darcy B. Grilley</u>	Secretary	_____	Date
_____	Treasurer	_____	Date
_____	President	_____	Date