



Law Enforcement Planning Council, Inc.

**Annual Financial Report
For the Year Ended June 30, 2020**



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INDEPENDENT AUDITOR'S REPORT

To the Board of Directors
Northwest Law Enforcement Planning Council, Inc.

We have audited the accompanying financial statements of the Northwest Law Enforcement Planning Council, Inc. (a nonprofit organization), which comprise the statement of financial position as of June 30, 2020, and the related statements of activities and cash flows for the year then ended, and the related notes to the financial statements.

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.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the Northwest Law Enforcement Planning Council as of June 30, 2020, and the



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changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Report on Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The Schedule of Compensation, Benefits and Other Payments to Agency Head or Chief Executive Officer is presented for purposes of additional analysis and are not a required part of the basic financial statements.

The Schedule of Compensation, Benefits and Other Payments to Agency Head or Chief Executive Officer is the responsibility of management and was derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the Schedule of Compensation, Benefits and Other Payments to Agency Head or Chief Executive Officer is fairly stated in all material respects in relation to the basic financial statements as a whole.

Other Reporting Required by Government Auditing Standard

In accordance with *Government Auditing Standards*, we have also issued our report dated August 27, 2020, on our consideration of the Northwest Law Enforcement Planning Council's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Northwest Law Enforcement Planning Council's internal control over financial reporting and compliance.



Rozier, McKay & Willis
Alexandria, Louisiana
August 27, 2020

Northwest Law Enforcement Planning Council, Inc.

Statement of Financial Position June 30, 2020

Assets

Current Assets

Cash	\$	2,092
Accounts Receivable		<u>-</u>

Total Assets	\$	<u>2,092</u>
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Liabilities and Net Assets

Current Liabilities

Accounts Payable	\$	-
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Net Assets

Without Donor Restrictions		<u>2,092</u>
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Total Liabilities and Net Assets	\$	<u>2,092</u>
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The accompanying notes are an integral part of the financial statements.

Northwest Law Enforcement Planning Council, Inc.

Statement of Activities and Changes in Net Assets For the Year Ended June 30, 2020

	<u>Without Donor Restrictions</u>	<u>With Donor Restrictions</u>	<u>Total</u>
<u>Revenues and Support</u>			
Membership Dues	\$ 132,500	\$ -	\$ 132,500
Grants and Contributions	-	90,033	90,033
Net Assets Released From Restrictions	<u>90,033</u>	<u>(90,033)</u>	<u>-</u>
 Total Revenue and Support	 <u>222,533</u>	 <u>-</u>	 <u>222,533</u>
 <u>Expenses</u>			
Program Services			
Victims Assistance	29,133	-	29,133
Training Reimbursements	60,900	-	60,900
Support Services			
Management and General Management Fees	<u>132,500</u>	<u>-</u>	<u>132,500</u>
 Total Expenses	 <u>222,533</u>	 <u>-</u>	 <u>222,533</u>
 Change in Net Assets	 -	 -	 -
Net Assets - Beginning of Year	<u>2,092</u>	<u>-</u>	<u>2,092</u>
 Net Assets - End of Year	 <u>\$ 2,092</u>	 <u>\$ -</u>	 <u>\$ 2,092</u>

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

Northwest Law Enforcement Planning Council, Inc.

Statement of Cash Flows June 30, 2020

Cash Flows From Operating Activities

Change in Net Assets	\$	-
Adjustments to Reconcile Increases in Net Assets to Net Cash Provided by Operating Activities		
(Increase) Decrease in Accounts Receivable		-
Increase (Decrease) in Accounts Payable		-
		<hr/>
Net Cash Provided (Used) by Operating Activities		-
Cash and Equivalents- Beginning of Year		<hr/> 2,092
Cash and Equivalents- End of Year	\$	<hr/> <hr/> 2,092

For the year ended June 30, 2020, 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	\$	-

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

Northwest Law Enforcement Planning Council, Inc.

Notes to Financial Statements
June 30, 2020

Note 1 – Significant Account Policies

Northwest Law Enforcement Planning Council, Inc. (Northwest) 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 Northwest Louisiana area. In fulfilling its mission, Northwest affiliates with the Louisiana Commission on Law Enforcement and the Administration of Criminal Justice, as provided in Louisiana Revised Statutes.

Revenue to support Northwest'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.

Donated Services and In-Kind Support

Northwest 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.

Income Taxes

The Northwest 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.

Restricted Contributions

Grant funds awarded to Northwest are typically subject to restrictions and are reported as with donor restrictions when the funds are earned.

Note 2 – Cash and Investments

Cash and investments are limited to demand deposits 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.

Northwest Law Enforcement Planning Council, Inc.

Notes to Financial Statements
June 30, 2020

Note 4 - Managements' Review

Management has evaluated subsequent events through August 27, 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 5 – Grant Contingencies

Northwest 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.



August 27, 2020

INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER
FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED
ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE
WITH GOVERNMENT AUDITING STANDARDS

To the Board of Directors
Northwest Law Enforcement Planning Council, Inc.

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the Northwest Law Enforcement Planning Council, Inc., (a nonprofit organization), which comprise the statement of financial position as of June 30, 2020, and the related statements of activities and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated August 27, 2020.

Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Northwest Law Enforcement Planning Council's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Planning Council's internal control. Accordingly, we do not express an opinion on the effectiveness of the internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or, significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Assessor's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance

Northwest Law Enforcement Planning Council, Inc.

with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



ROZIER, MCKAY & WILLIS
CERTIFIED PUBLIC ACCOUNTANTS
ALEXANDRIA, LOUISIANA

Northwest Law Enforcement Planning Council, Inc.

Schedule of Findings and Responses
June 30, 2020

Part I - Summary of Auditor's Results:

- The Independent Auditor's Report on the financial statements for the Northwest Law Enforcement Planning Council as of June 30, 2020 and for the year then ended expressed an unmodified opinion.
- No control deficiencies were disclosed during the audit of the financial statements. Accordingly, there were no material weaknesses.
- No instances of noncompliance material to the financial statements of the Planning Council were disclosed during the audit.

Part II - Findings Relating to the Financial Statements Which are Required to be Reported in Accordance with Generally Accepted Governmental Auditing Standards:

None

Northwest Law Enforcement Planning Council, Inc.

Management's Corrective Action Plan
June 30, 2020

No findings were reported in connection with this engagement.

Northwest Law Enforcement Planning Council, Inc.

Schedule of Prior Year Findings and Responses
June 30, 2020

No findings were reported in connection with the prior engagement.

Northwest Law Enforcement Planning Council, Inc.

Schedule of Compensation, Benefits and Other Payments to Agency Head or Chief Executive Officer

June 30, 2020

Compensations	\$	-
Benefits	\$	-
Reimbursements	\$	-

Northwest Law Enforcement Planning Agency, Inc. 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 Red River Delta Law Enforcement Planning Council, Inc. and duties are performed by that Agency's staff.