



**Northwest**

**Law Enforcement Planning Agency, Inc.**

**Annual Financial Report  
For the Year Ended June 30, 2021**



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## Independent Accountants' Review Report

September 17, 2021

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

We have reviewed the accompanying financial statements of Northwest Law Enforcement Planning Agency, Inc. (a nonprofit organization), which comprise the statement of financial position as of June 30, 2021, and the related statements of activities 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.

### **Supplemental 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 representation of management. We have reviewed the information and, based on our review, we are not aware of any material modifications



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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 September 17, 2021, on the results of our agreed-upon procedures.



Rozier, McKay & Willis  
Certified Public Accountants  
Alexandria, Louisiana

# **Northwest Law Enforcement Planning Agency, Inc.**

## **Statement of Financial Position June 30, 2021**

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### **Assets**

#### Current Assets

Cash	\$	100
Accounts Receivable		<u>-</u>

Total Assets	\$	<u>100</u>
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### **Liabilities and Net Assets**

#### Current Liabilities

Accounts Payable	\$	-
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#### Net Assets

Without Donor Restrictions		<u>100</u>
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Total Liabilities and Net Assets	\$	<u>100</u>
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The accompanying notes are an integral part of the financial statements.

# **Northwest Law Enforcement Planning Agency, Inc.**

## **Statement of Activities and Changes in Net Assets For the Year Ended June 30, 2021**

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	<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	-	97,460	97,460
Other	277	-	277
Net Assets Released From Restrictions	<u>97,460</u>	<u>(97,460)</u>	<u>-</u>
 Total Revenue and Support	 <u>230,237</u>	 <u>-</u>	 <u>230,237</u>
 <u>Expenses</u>			
Program Services			
Victims Assistance	24,760	-	24,760
Training Reimbursements	62,200	-	62,200
Coronavirus Emergency Supplemental Funding (CESF)	10,500	-	10,500
Support Services			
Management and General Management Fees	132,500	-	132,500
Other	<u>2,269</u>	<u>-</u>	<u>2,269</u>
 Total Expenses	 <u>232,229</u>	 <u>-</u>	 <u>232,229</u>
 Change in Net Assets	 (1,992)	 -	 (1,992)
Net Assets - Beginning of Year	<u>2,092</u>	<u>-</u>	<u>2,092</u>
 Net Assets - End of Year	 <u>\$ 100</u>	 <u>\$ -</u>	 <u>\$ 100</u>

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

# **Northwest Law Enforcement Planning Agency, Inc.**

## **Statement of Cash Flows June 30, 2021**

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### **Cash Flows From Operating Activities**

Change in Net Assets	\$ (1,992)
Adjustments to Reconcile Increases in Net Assets to Net Cash Provided by Operating Activities	
(Increase) Decrease in Accounts Receivable	-
Increase (Decrease) in Accounts Payable	<u>-</u>
Net Cash Provided (Used) by Operating Activities	(1,992)
Cash and Equivalents- Beginning of Year	<u>2,092</u>
Cash and Equivalents- End of Year	<u>\$ 100</u>

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

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

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

# **Northwest Law Enforcement Planning Agency, Inc.**

## **Notes to Financial Statements June 30, 2021**

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### **Note 1 – Significant Account Policies**

Northwest Law Enforcement Planning Agency, 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.



# **Northwest Law Enforcement Planning Agency, Inc.**

**Notes to Financial Statements**  
**June 30, 2021**

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## **Note 3 - Managements' Review**

Management has evaluated subsequent events through September 17, 2021, 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 4 – 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.

## **Note 5 – Liquidity and Availability of Financial Assets**

Essentially all of the Agency's assets are of a financial nature. Liquidity is provided by maintaining 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  
Northwest Law Enforcement Planning Agency, Inc.

We have performed the procedures included in the Louisiana Governmental Audit Guide and enumerated below, which were agreed to by the management of Northwest Law Enforcement Planning Agency, Inc.(Northwest), the Legislative Auditor, State of Louisiana, and applicable state grantor agency/agencies solely to assist the users in evaluating management's assertions about Northwest's compliance with certain laws and regulations during the year ended June 30, 2021 included in the accompanying Louisiana Attestation Questionnaire. Management of Northwest 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.

*Based on analysis of financial statements and grant files, awards were identified as follows:*

Federal, State, or Local Grant Name	Grant Year	CFDA No. (if applicable)	Amount
VOCA Administrative Funds	7/1/20 – 12/31/20	16.575	14,668
VOCA Administrative Funds	1/1/21 – 12/31/21	16.575	9,109
Coronavirus Emergency Supplemental Funding	4/1/20 – 12/31/20	16.034	10,500
Basic and Corrections Training	Various	N/A	62,200
Total Expenditures			96,477

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



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# **Northwest Law Enforcement Planning Agency, Inc.**

## **Notes to Financial Statements June 30, 2021**

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*Transactions were selected from each of the programs described in Procedure 1..*

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.

*Files for completed projects the necessary close out reports and the reporting agreed with the underlying records. .*

### **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/llala.nsf>, to determine whether a non-profit agency is subject to the open meetings law.

# **Northwest Law Enforcement Planning Agency, Inc.**

## **Notes to Financial Statements June 30, 2021**

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*Northwest furnished documentation demonstrating that request for publication of meeting notices were submitted to the local newspaper.*

### **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.

*There were no findings reported in connection with the previous engagement.*

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

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



Rozier, McKay & Willis  
Certified Public Accountants  
Alexandria, Louisiana

September 17, 2021

# **Northwest Law Enforcement Planning Agency, Inc.**

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

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No findings were reported in connection with this engagement.

# **Northwest Law Enforcement Planning Agency, Inc.**

## **Schedule of Prior Year Findings and Responses June 30, 2021**

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No findings were reported in connection with the prior engagement.

# **Northwest Law Enforcement Planning Agency, Inc.**

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

**June 30, 2021**

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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.

# **Appendix**

**Louisiana Attestation Questionnaire**



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

September 17, 2021 (Date Transmitted)

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 June 30, 2021 and for the year then ended, and as required by Louisiana Revised Statute (R.S.) 24:513 and the *Louisiana Governmental Audit Guide*, we make the following representations to you.

**Federal, State, and Local Awards**

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

Yes  No  N/A

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

Yes  No  N/A

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

Yes  No  N/A

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

Yes  No  N/A

**Open Meetings**

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

Yes  No  N/A

**Budget**

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

Yes  No  N/A

**Reporting**

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

Yes  No  N/A

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

Yes  No  N/A

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  N/A

We have complied with R.S. 24:515.2 regarding reporting of pre- and post- adjudication court costs, fines and fees assessed or imposed; the amounts collected; the amounts outstanding; the amounts retained; the amounts disbursed, and the amounts received from disbursements.

Yes  No  N/A

**Prior-Year Comments**

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

Yes  No  N/A

**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  N/A

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

Yes  No  N/A

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  N/A

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

Yes  No  N/A

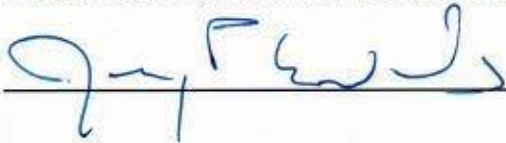
We have provided you with any communications from regulatory agencies, internal auditors, other independent practitioners or consultants or other sources concerning any possible noncompliance with the foregoing laws and regulations, including any communications received between the end of the period under examination and the issuance of your report.

Yes  No  N/A

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  N/A

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

 Executive Director 9/17/21 Date