

**CAPITAL DISTRICT LAW
ENFORCEMENT
PLANNING COUNCIL, INC.**

Denham Springs, Louisiana

**ANNUAL FINANCIAL
REPORT AND
SUPPLEMENTARY INFORMATION**

For the Year Ended
September 30, 2016

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INDEPENDENT AUDITORS' REPORT

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* A PROFESSIONAL CORPORATION
** A LIMITED LIABILITY COMPANY

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Board of Directors

Capital District Law Enforcement Planning Council, Inc.
Denham Springs, Louisiana

Report on the Financial Statements

We were engaged to audit the accompanying financial statements of Capital District Law Enforcement Planning Council, Inc., as of and for the year ended September 30, 2016, and the related notes to the financial statements, which collectively comprise Capital District Law Enforcement Planning Council, Inc.'s basic financial statements as listed in the table of contents.

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.

Auditors' Responsibility

Our responsibility is to express an opinion on these financial statements based on conducting the audit in accordance with auditing standards generally accepted in the United States of America. Because of the matters described in the Basis for Disclaimer of Opinion paragraph, however, we were not able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion.

Basis for Disclaimer of Opinion

On August 13, 2016, due to major flooding in the state of Louisiana, Capital District Law Enforcement Planning Council, Inc. lost all accounting records. The loss extended to all backup's on flash drives, computers with accounting data, invoices, bank statements, checkbooks, check registers and reconciliations for the entire fiscal year up to that date.

Basis for Disclaimer of Opinion - continued

Capital District Law Enforcement Planning Council, Inc. was able to reproduce some records through outside sources, however, we were unable to satisfy ourselves by other auditing procedures concerning the fair presentation of the financial statements as a whole.

Disclaimer of Opinion

Because of the significance of the matters described in the Basis for Disclaimer of Opinion paragraph, we have not been able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion. Accordingly, we do not express an opinion on these financial statements.

Other Matters

Required Supplementary Information

Management has omitted the Management's Discussion and Analysis and the Budgetary Comparison Schedules that accounting principles generally accepted in the United States of America requires to be presented to supplement the basic financial statements. Such missing information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. Our opinion on the basic financial statements is not affected by this missing information.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated June 22, 2017, on our consideration of Capital District Law Enforcement Planning Council, Inc.'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 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 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 Capital District Law Enforcement Planning Council, Inc.'s internal control over financial reporting and compliance.

*Wright, Moore, DeHart,
Dupuis & Hutchinson*

WRIGHT, MOORE, DEHART,
DUPUIS & HUTCHINSON, LLC
Certified Public Accountants

June 22, 2017
Lafayette, Louisiana

BASIC FINANCIAL STATEMENTS

**GOVERNMENT-WIDE
FINANCIAL STATEMENTS (GWFS)**

**CAPITAL DISTRICT LAW ENFORCEMENT
PLANNING COUNCIL, INC.**

**STATEMENT OF NET POSITION
SEPTEMBER 30, 2016**

	<u>Governmental Activities</u>
ASSETS	
Current Assets:	
Cash and Cash Equivalents	<u>\$ 83,658</u>
Total Current Assets	<u>83,658</u>
TOTAL ASSETS	<u><u>\$ 83,658</u></u>

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

**CAPITAL DISTRICT LAW ENFORCEMENT
PLANNING COUNCIL, INC.**

**STATEMENT OF NET POSITION
SEPTEMBER 30, 2016**

	<u>Governmental Activities</u>
LIABILITIES AND NET POSITION	
LIABILITIES	
Current Liabilities:	
Accounts Payable	\$ 52,950
Payroll Liabilities	7,183
Total Current Liabilities	<u>60,133</u>
 TOTAL LIABILITIES	 <u>60,133</u>
NET POSITION	
Restricted for:	
Training Fund	3,401
Unrestricted	<u>20,124</u>
 TOTAL NET POSITION	 <u>23,525</u>
 TOTAL LIABILITIES AND NET POSITION	 <u>\$ 83,658</u>

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

**CAPITAL DISTRICT LAW ENFORCEMENT
PLANNING COUNCIL, INC.**

**STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED SEPTEMBER 30, 2016**

		Program Revenues		
Governmental Activities	Expenses	Charges for Services	Operating Grants and Contributions	Net (Expenses) Revenues and Changes in Net Position
Public Safety				
Administration	\$ 73,576	\$ -	\$ 88,086	\$ 14,510
Training	95,550	-	91,050	(4,500)
Total Governmental Activities	\$ 169,126	\$ -	\$ 179,136	10,010
General Revenues:				
Other General Revenues				4,500
Total General Revenues				4,500
Change in Net Position				14,510
Net Position - Beginning				9,015
Net Position - Ending				\$ 23,525

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

FUND FINANCIAL STATEMENTS (FFS)

FUND DESCRIPTIONS

GENERAL FUND

The General Fund is the Council's primary operating fund and it accounts for all financial resources of the Council, except those required to be accounted for in other funds. The General Fund is available for any purpose provided it is expended or transferred in accordance with state and federal laws and according to the Council's policy. This fund is considered to be a major fund.

SPECIAL REVENUE FUND

Training Fund

These funds are used to account for the funds which are used to provide training to local governments in the Capital District.

**CAPITAL DISTRICT LAW ENFORCEMENT
PLANNING COUNCIL, INC.**

**BALANCE SHEET - GOVERNMENTAL FUNDS
SEPTEMBER 30, 2016**

	<u>General Fund</u>	<u>Special Revenue Training Fund</u>	<u>Total Governmental Funds</u>
ASSETS			
Cash	\$ 23,807	\$ 59,851	\$ 83,658
Due From Other Funds	3,500	-	3,500
Total Assets	\$ 27,307	\$ 59,851	\$ 87,158
 LIABILITIES AND FUND BALANCES			
Liabilities:			
Compensated Absences	\$ 2,207	\$ -	\$ 2,207
Payroll Liabilities	4,976	-	4,976
Accounts Payable	-	52,950	52,950
Due to Other Funds	-	3,500	3,500
Total Liabilities	7,183	56,450	63,633
Fund Balances:			
Restricted	-	3,401	3,401
Unassigned	20,124	-	20,124
Total Fund Balances	20,124	3,401	23,525
Total Liabilities and Fund Balances	\$ 27,307	\$ 59,851	\$ 87,158

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

**CAPITAL DISTRICT LAW ENFORCEMENT
PLANNING COUNCIL, INC.**

**RECONCILIATION OF TOTAL GOVERNMENTAL FUND BALANCE
TO NET POSITION OF GOVERNMENTAL ACTIVITIES
SEPTEMBER 30, 2016**

Total Governmental Fund Balances	<u>\$ 23,525</u>
No reconciling items.	
<i>Net Position of Governmental Activities</i>	<u><u>\$ 23,525</u></u>

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

**CAPITAL DISTRICT LAW ENFORCEMENT
PLANNING COUNCIL, INC.**

**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES -
GOVERNMENTAL FUNDS
YEAR ENDED SEPTEMBER 30, 2016**

	General Fund	Special Revenue Training Fund	Total Governmental Funds
Revenues:			
Intergovernmental - State	\$ 13,294	\$ 91,050	\$ 104,344
Intergovernmental - Local	74,792	-	74,792
Miscellaneous Income	-	4,500	4,500
Total Revenues	<u>88,086</u>	<u>95,550</u>	<u>183,636</u>
Expenditures:			
Current -			
Public Safety			
Personnel	44,932	-	44,932
Fringe Benefits	6,944	-	6,944
Other Direct Costs	21,700	-	21,700
Training	-	95,550	95,550
Total Expenditures	<u>73,576</u>	<u>95,550</u>	<u>169,126</u>
Excess of Revenues Over Expenditures	<u>14,510</u>	<u>-</u>	<u>14,510</u>
Fund Balances, Beginning	<u>5,614</u>	<u>3,401</u>	<u>9,015</u>
Fund Balances, Ending	<u>\$ 20,124</u>	<u>\$ 3,401</u>	<u>\$ 23,525</u>

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

**CAPITAL DISTRICT LAW ENFORCEMENT
PLANNING COUNCIL, INC.**

**RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS
TO THE STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED SEPTEMBER 30, 2016**

Net Change in Fund Balances - Total Governmental Funds	\$ 14,510
No reconciling items.	
<i>Change in Net Position of Governmental Activities</i>	<u>\$ 14,510</u>

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

NOTES TO THE FINANCIAL STATEMENTS

CAPITAL DISTRICT LAW ENFORCEMENT PLANNING COUNCIL, INC.
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED SEPTEMBER 30, 2016

(A) SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The Capital District Law Enforcement Planning Council, Inc. (Council) was formed pursuant to the 1969 Omnibus Crime Bill as a private nonprofit corporation. It is funded with federal, state and local monies to provide training, supplies and equipment to various law enforcement agencies in the district to lower the crime rate. The District encompasses the parishes of Ascension, East Baton Rouge, East Feliciana, Iberville, Livingston, Pointe Coupee, St. Helena, Tangipahoa, Washington, West Baton Rouge, and West Feliciana. The District employs two full-time employees.

The accompanying basic financial statements of the Capital District Law Enforcement Planning Council, Inc. have been prepared in conformity with generally accepted accounting principles (GAAP) generally accepted in the United States of America as applied to governmental units. GAAP includes all relevant Governmental Accounting Standards Board (GASB) pronouncements. GASB is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The accounting and reporting framework and the more significant accounting policies are discussed in subsequent subsections of this note.

The accounting and reporting policies of the Capital District Law Enforcement Planning Council, Inc. conform to generally accepted accounting principles as applicable to governments. Such accounting and reporting procedures also conform to the industry audit guide, Audits of State and Local Governmental Units.

The following is a summary of certain significant accounting policies:

1. Basis of Presentation

Government-Wide Financial Statements (GWFS)

The statement of net position and the statement of activities display information about the Capital District Law Enforcement Planning Council, Inc. as a whole. These statements include all the financial activities of the Capital District Law Enforcement Planning Council, Inc.

The statement of activities presents a comparison between direct expenses and program revenues for each of the functions of the Capital District Law Enforcement Planning Council, Inc.'s governmental activities. Direct expenses are those that are specifically associated with a program or function and, therefore, are clearly identifiable to a particular function. Program revenues include (a) fees and charges paid by the recipients of services offered by the Capital District Law Enforcement Planning Council, Inc., and (b) grants and contributions that are restricted to meeting the operational or capital requirements of a particular program. Revenues that are not classified as program revenues are presented as general revenues.

Fund Financial Statements (FFS)

The accounts of the Capital District Law Enforcement Planning Council, Inc. are organized and operated on the basis of funds. A fund is an independent fiscal and accounting entity with a separate set of self-balancing accounts. Fund accounting segregates funds according to their intended purpose and is used to aid management in demonstrating compliance with finance-related legal and contractual provisions. The minimum number of funds is maintained consistent with legal and managerial requirements.

CAPITAL DISTRICT LAW ENFORCEMENT PLANNING COUNCIL, INC.
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED SEPTEMBER 30, 2016

(A) SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

1. Basis of Presentation (continued)

Fund Financial Statements (FFS) (continued)

The various funds of the Council are all classified as governmental. The emphasis on fund financial statements is on major governmental funds. A fund is considered major if it is the primary operating fund of the Council or meets the following criteria:

- a. Total assets, liabilities, revenues, or expenditures/expenses of that individual governmental or enterprise fund are at least ten percent of the corresponding total for all funds of that category or type; and
- b. Total assets, liabilities, revenues or expenditures/expenses of the individual governmental or enterprise fund are at least five percent of the corresponding total for all governmental and enterprise funds combined.

Governmental Funds:

General Fund

The General Fund is the Council's primary operating fund and it accounts for all financial resources of the Council, except those required to be accounted for in other funds. The General Fund is available for any purpose provided it is expended or transferred in accordance with state and federal laws and according to the Council's policy. This fund is considered to be a major fund.

Special Revenue Funds

The Special Revenue Funds are used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specific purposes.

The Council has established a major special revenue fund. The following is a brief description of the major special revenue fund's purpose:

Training Fund - used to account for the funds which are used to provide training to local governments in the Capital District.

Amounts reported as program revenues include 1) charges to customers or applicants for goods, services, or privileges provided, 2) operating grants and contributions, and 3) capital grants and contributions, including special assessments. Internally dedicated resources are reported as general revenues rather than as program revenues.

When both restricted and unrestricted resources are available for use, it is the Council's policy to use restricted resources first, then unrestricted resources as they are needed.

CAPITAL DISTRICT LAW ENFORCEMENT PLANNING COUNCIL, INC.
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED SEPTEMBER 30, 2016

(A) SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

2. Basis of Accounting/Measurement Focus

Measurement Focus –

Measurement focus is a term used to describe “which” transactions are recorded within the various financial statements. Basis of accounting refers to “when” transactions are recorded regardless of the measurement focus applied.

In the government-wide statement of net position and the statement of activities, governmental activities are presented using the economic resources measurement. The accounting objectives of this measurement focus are the determination of operating income, changes in net position (or cost recovery), financial position, and cash flows. All assets and liabilities (whether current or non-current) associated with their activities are reported.

In the fund financial statements, the current financial resources measurement focus is used. Only current financial assets and liabilities are generally included on their balance sheets. Their operating statements present sources and uses of available spendable financial resources during a given period. These funds use fund balance as their measure of available spendable financial resources at the end of the period.

Basis of Accounting –

In the government-wide statement of net position and statement of activities, governmental activities are presented using the accrual basis of accounting. Under the accrual basis of accounting, revenues are recognized when earned and expenses are recorded when the liability is incurred or economic asset used. Revenues, expenses, gains, losses, assets and liabilities resulting from exchange or exchange-like transactions are recognized when the exchange takes place. Revenues, expenses, gains, losses, assets and liabilities resulting from nonexchange transactions are recognized in accordance with the requirements of GASB Statement No. 33, “Accounting and Financial Reporting for Nonexchange Transactions.”

In the fund financial statements, governmental funds are presented on the modified accrual basis of accounting. Under this modified accrual basis of accounting, revenues are recognized when “measurable and available”. Measurable means knowing or being able to reasonably estimate the amount. Available means collectible within 60 days of the end of the fiscal year. Fees, grants and interest associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. Substantially all other revenues are recorded when received.

Expenditures (including capital outlay) are recorded when the related fund liability is incurred, except for certain compensated absences and claims and judgments which are recognized when the obligations are expected to be liquidated with expendable available financial resources.

3. Cash and Interest-Bearing Deposits

Cash and interest-bearing deposits are stated at cost, which approximates market. Cash and cash equivalents are considered to be cash on hand, demand deposits, and short-term investments with original maturities of three months or less from the date of acquisition.

**CAPITAL DISTRICT LAW ENFORCEMENT PLANNING COUNCIL, INC.
 NOTES TO FINANCIAL STATEMENTS
 FOR THE YEAR ENDED SEPTEMBER 30, 2016**

(A) SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

4. Receivables and Payables

Receivables consist of all revenues earned at year end and not yet received. Payables consist of all expenses/expenditures incurred at year end and not yet paid.

5. Interfund Transactions

Interfund activity is reported as loans, services provided, reimbursements or transfers. Loans are reported as interfund receivables and payables as appropriate and are subject to elimination upon consolidation. Services provided, deemed to be at market or near market rates, are treated as revenues and expenditures/expenses. Reimbursements are when one fund incurs a cost, charges the appropriate benefiting fund and reduces its related cost as a reimbursement. All other interfund transactions are treated as transfers.

<u>Receivable Fund</u>	<u>Payable Fund</u>	<u>Amount</u>
General	Training	\$ 3,500
Total		<u>\$ 3,500</u>

6. Capital Assets

Capital assets purchased or acquired with an original cost of \$1,000 or more are reported at historical cost or estimated cost if historical cost is not available. Contributed assets are recorded as capital assets at their estimated fair market value at the date of donation. Additions, improvements and other capital outlays that significantly extend the useful life of an asset are capitalized. Other costs incurred for repairs and maintenance are expensed as incurred. Depreciation on all assets is provided on the straight-line basis over the following estimated useful lives:

Equipment	5 years
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7. Compensated Absences

The Council's recognition and measurement criteria for compensated absences are as follows:

FASB ASC C60 provides that vacation leave and other compensated absences with similar characteristics should be accrued as a liability as the benefits are earned by the employees if both of the following conditions are met:

1. The employees' rights to receive compensation are attributable to services already rendered.
2. It is probable that the employer will compensate the employees for the benefits through paid time off or some other means, such as cash payments at termination or retirement.

Compensated absences are limited to 80 hours.

CAPITAL DISTRICT LAW ENFORCEMENT PLANNING COUNCIL, INC.
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED SEPTEMBER 30, 2016

(A) SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

7. Compensated Absences (continued)

FASB ASC C60 provides that a liability for sick leave should be accrued using one of the following termination approaches:

1. An accrual for earned sick leave should be made only to the extent it is probable that the benefits will result in termination payments, rather than be taken as absences due to illness or other contingencies, such as medical appointments and funerals.
2. Alternatively, a governmental entity should estimate its accrued sick leave liability based on the sick leave accumulated at the balance sheet date by those employees who currently are eligible to receive termination payments as well as other employees who are expected to become eligible in the future to receive such payments.

The entire compensated absence liability is reported on the government-wide financial statements. For governmental fund financial statements, the current portion of unpaid compensated absences is the amount that is normally expected to be paid using expendable available financial resources. These amounts are recorded in the account "compensated absences payable" in the fund from which the employees who have accumulated leave are paid. The noncurrent portion of the liability is not reported on the fund level. As of September 30, 2016, there was a current compensated absence balance of \$2,207.

8. Equity Classifications

In the government-wide statements, equity is classified as net position and displayed in three components:

- a. Net investment in capital assets – Consists of capital assets including restricted capital assets, net of accumulated depreciation and reduced by the outstanding balances of any bonds, mortgages, notes, or other borrowings that are attributable to the acquisition, construction, or improvement of those assets.
- b. Restricted net position– Consists of net position with constraints placed on the use either by (1) external groups such as creditors, grantors, contributors, or laws or regulations of other governments; or (2) law through constitutional provisions or enabling legislation.
- c. Unrestricted net position– All other net position that do not meet the definition of "restricted" or "net investment in capital assets".

In the fund statements, governmental fund equity is classified as fund balance. The Council elected to implement GASB No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions* (FASB ASC 1300 and 1800), in fiscal year 2011. In the fund financial statements, the governmental fund reports the following classifications of fund balance:

- a. Non-spendable – includes amounts that cannot be spent because they are either not spendable in form or legally or contractually required to be maintained intact.

CAPITAL DISTRICT LAW ENFORCEMENT PLANNING COUNCIL, INC.
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED SEPTEMBER 30, 2016

(A) SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

8. Equity Classifications (continued)

- b. Restricted – includes amounts restricted by external sources (creditors, laws of other governments, etc.) or by constitutional provisions or enabling legislation.
- c. Committed – includes amounts that can only be used for specific purposes. Committed fund balance is reported pursuant to directives of the Council who has the highest level of decision making authority. Commitments may be modified or rescinded only through actions of the Council.
- d. Assigned – includes amounts that the Council intends to use for a specific purpose, but do not meet the definition of restricted or committed fund balance. The Council may assign amounts to this classification.
- e. Unassigned – includes amounts that have not been assigned to other funds or restricted, committed or assigned to a specific purpose within the General Fund.

When an expenditure is incurred for purposes for which both restricted and unrestricted fund balance is available, the Council considers restricted funds to have been spent first. When an expenditure is incurred for which committed, assigned, or unassigned fund balances are available, the Council considers amounts to have been spent first out of committed funds, then assigned funds, and finally unassigned funds, as needed, unless the Council has provided otherwise in his commitment or assignment actions.

9. Prepaid Items

Insurance payments made to insurance agencies that will benefit periods beyond September 30, 2016 are recorded as prepaid items.

10. Estimates

The preparation of financial statements in conformity with generally accepted accounting principles of the United States of America requires management to make 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 amount of revenues and expenditures during the reporting period. Actual results could differ from those estimates.

(B) CASH AND INTEREST-BEARING DEPOSITS

Under state law, the Council may deposit funds within a fiscal agent bank organized under the laws of the State of Louisiana, the laws of any other state in the Union, or the laws of the United States. The Council may invest in certificates and time deposits of state banks organized under Louisiana law and national banks having principal offices in Louisiana.

**CAPITAL DISTRICT LAW ENFORCEMENT PLANNING COUNCIL, INC.
 NOTES TO FINANCIAL STATEMENTS
 FOR THE YEAR ENDED SEPTEMBER 30, 2016**

(B) CASH AND INTEREST-BEARING DEPOSITS (continued)

At September 30, 2016, the Council had cash and interest-bearing deposits (book balances) totaling \$83,658 as follows:

	<u>General Fund</u>	<u>Training Fund</u>
Demand Deposits	\$ <u>23,807</u>	\$ <u>59,851</u>

Custodial Credit Risk Relating to Deposits

Custodial credit risk is the risk that, in the event of bank failure, the Council deposits might not be recovered. The Council does not have a policy for custodial credit risk, however, under state law, these deposits, (or the resulting bank balances) must be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent bank.

The market value of the pledged securities plus the Federal Deposit Insurance Corporation (FDIC) must at all times equal the amount on deposit with the fiscal agent bank. These securities are held in the name of the pledging fiscal agent bank in a holding or custodial bank that is mutually acceptable to both parties.

As of September 30, 2016, the Council's bank balance of \$87,581 was secured through the Federal Deposit Insurance Corporation.

(C) STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

The Council follows these procedures in establishing the budgetary data reflected in the financial statements:

- a. The budgetary calendar – Each year before the beginning of the fiscal year, the Council prepares and submits a proposed operating budget for the General Fund to the Board of Directors for approval.
- b. All budgetary appropriations (unexpended budget balances) lapse at the end of each fiscal year.
- c. There are no outstanding encumbrances.
- d. The budget is adopted on a basis consistent with generally accepted accounting principles (GAAP). Budgeted amounts included in the accompanying financial statements are as originally adopted or as finally amended by the Council. Such amendments were not material in relation to the original appropriations.
- e. The Council does not make changes or amendments within the various budget classifications during the year.

CAPITAL DISTRICT LAW ENFORCEMENT PLANNING COUNCIL, INC.
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED SEPTEMBER 30, 2016

(D) DEFERRED COMPENSATION PLAN

The Council has a qualified deferred compensation plan under Section 457 of the Internal Revenue Code that is offered to its employees. The Council does not report the deferred compensation plan in the general purpose financial statements. The Council contributes 12.3% of the employees' salaries to the plan, contingent upon the employees' contributing the required amount. For the year ended September 30, 2016, the Council contributed \$5,794 to the plan.

(E) LITIGATION AND CLAIMS

As of September 30, 2016, there was no litigation pending against the Council, nor was the Council aware of any unasserted claims. The Council's management believes that any potential lawsuits would be covered by insurance or resolved without any material impact upon the Council's financial statements. No claims were paid out or litigation costs incurred during the year ended September 30, 2016.

(F) CAPITAL ASSETS

Capital asset activity for the year ended September 30, 2016 was as follows:

	<u>Balance</u> <u>9/30/2015</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance</u> <u>9/30/2016</u>
Governmental Activities:				
Equipment	\$ 45,598	\$ -	\$ 45,598	\$ -
Less Accumulated Depreciation	<u>(45,598)</u>	<u>-</u>	<u>45,598</u>	<u>-</u>
Net Capital Assets	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

(G) DEFERRED OUTFLOWS/INFLOWS OF RESOURCES

In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net position or fund balance that applies to a future period(s) and thus, will not be recognized as an outflow of resources (expense/expenditure) until then. The Council did not have any item that qualifies for reporting in this category.

In addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position or fund balance that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. The Council did not have any item that qualifies for reporting in this category.

(H) COMPENSATION PAID TO THE BOARD

There was no compensation paid to the board during the fiscal year ended September 30, 2016.

CAPITAL DISTRICT LAW ENFORCEMENT PLANNING COUNCIL, INC.
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED SEPTEMBER 30, 2016

(I) LEASES

The Council leases office space on a month-to-month basis at \$595 monthly.

(J) CONTINGENCIES – GRANT PROGRAMS

The Council participates in a number of state and federal grant programs, which are governed by various rules and regulations. Costs charged to the respective grant programs are subject to audit and adjustment by the grantor agencies; therefore, to the extent that the Council has not complied with the rules and regulations governing the grants, refunds of any money received and the collectability of any related receivable at year end may be impaired. In management's opinion, there are no significant contingent liabilities relating to compliance with the rules and regulations governing state and federal grants; therefore, no provision has been recorded in the accompanying financial statements for such contingencies. Audits of prior years have not resulted in any disallowed cost or refunds. Any costs that would be disallowed would be recognized in the period agreed upon by the grantor agency and the Council.

(K) ECONOMIC DEPENDENCY

The Council receives the majority of its annual revenues from the local law enforcement agencies in the district and the Governor's commission on law enforcement. If significant budget cuts are made at the federal, state or local level, the amount of funds the Council receives could be reduced significantly and have an adverse impact on its operations. Management is aware of continued budget cuts but is not aware of any actions that will significantly affect the amount the Council will receive next year relating to revenues it usually receives.

(L) RISK MANAGEMENT

The Council is exposed to various risk of loss related to torts, thefts of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters.

The Council has purchased commercial insurance to cover or reduce the risk of loss that might arise should one of these incidents occur. There have been no significant reductions in coverage for the prior year. No settlements were made during the year that exceeded the Council's coverage.

(M) OTHER POST-EMPLOYMENT BENEFITS

The Council does not provide continuing health care, life insurance or any other post-retirement benefits for its retired employees.

(N) RELATED PARTY TRANSACTIONS

There were no related party transactions during the fiscal year ended September 30, 2016.

CAPITAL DISTRICT LAW ENFORCEMENT PLANNING COUNCIL, INC.
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED SEPTEMBER 30, 2016

(O) COMPENSATION, BENEFITS AND OTHER PAYMENTS TO EXECUTIVE DIRECTOR

A detail of compensation, benefits, and other payments paid to Wanda Johnson, Executive Director, for the year ended September 30, 2016.

<u>Purpose</u>	<u>Amount</u>
Salary	\$ 32,249
Benefits- Deferred Compensation	1,655
	<u>\$ 33,904</u>

(P) SUBSEQUENT EVENTS

The Council did not have any subsequent events through June 22, 2017, which is the date the financial statements were available to be issued for events requiring recording or disclosure in the financial statements for the year ended September 30, 2016.

**COMPLIANCE
AND
INTERNAL CONTROL**

WRIGHT, MOORE, DEHART, DUPUIS & HUTCHINSON, L.L.C.

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

JOHN W. WRIGHT, CPA *
JAMES H. DUPUIS, CPA, CFP *
JAN H. COWEN, CPA *
LANCE E. CRAPPELL, CPA, CGMA *
MICAH R. VIDRINE, CPA *
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Members of the Board of Directors
Capital District Law Enforcement Planning Council, Inc.
Denham Springs, Louisiana

We were engaged to audit, 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 governmental activities and each major fund of Capital District Law Enforcement Planning Council, Inc. as of and for the year ended September 30, 2016, and the related notes to the financial statements, which collectively comprise Capital District Law Enforcement Planning Council, Inc.'s basic financial statements and have issued our report thereon dated June 22, 2017. Our report disclaims an opinion on such financial statements because of a scope limitation due to a flood that resulted in the loss of all accounting records and backups containing accounting records.

Internal Control over Financial Reporting

In connection with our engagement to audit the financial statements of Capital District Law Enforcement Planning Council, Inc., we considered Capital District Law Enforcement Planning Council, Inc.'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 Capital District Law Enforcement Planning Council, Inc.'s internal control. Accordingly, we do not express an opinion on the effectiveness of Capital District Law Enforcement Planning Council, Inc.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as described in the accompanying schedule of findings and questioned costs, we identified certain deficiencies in internal control that we consider to be material weaknesses and significant deficiencies.

Unless otherwise expressly indicated, any tax advice contained in this communication, or attachments are not intended for use and cannot be used: (i) to avoid any penalties under the Internal Revenue Code; or (ii) to promote, market or recommend to another party the tax consequences of any matter addressed therein. This communication (and/or the documents accompanying it) may contain confidential information belonging to the sender, which is protected by the Accountant-Client privilege. The information is indeed only for the use of the individual or entity named above. If you are not the intended recipient, you are hereby notified that any use, disclosure, copying, distribution, or the taking of any action in reliance on the contents of this information is strictly prohibited. If you have received this communication in error, please notify us by telephone immediately.

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. We consider the deficiencies described in the accompanying schedule of findings and questioned costs to be material weaknesses 2016-01, 2016-02.

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. We consider the deficiency described in the accompany schedule of findings and questioned costs to be a significant deficiency 2016-03.

Compliance and Other Matters

In connection with our engagement to audit the financial statements of Capital District Law Enforcement Planning Council, Inc., 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 with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. If the scope of our work had been sufficient to enable us to express opinions on the basic financial statements, instances of noncompliance or other matters may have been identified and reported herein.

Capital District Law Enforcement Planning Council, Inc.'s Response to Finding

Capital District Law Enforcement Planning Council, Inc.'s response to the findings identified in our audit is described in the accompanying schedule of findings and questioned costs. Capital District Law Enforcement Planning Council, Inc.'s response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

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.

*Wright, Moore, DeHart,
Dupuis & Hutchinson, LLC*

WRIGHT, MOORE, DeHART,
DUPUIS & HUTCHINSON, LLC
(Certified Public Accountants)

Lafayette, Louisiana
June 22, 2017

**CAPITAL DISTRICT LAW ENFORCEMENT PLANNING COUNCIL, INC.
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED SEPTEMBER 30, 2016**

We have audited the financial statements of the Capital District Law Enforcement Planning Council, Inc. as of and for the year ended September 30, 2016, and have issued our report thereon dated June 22, 2017. We conducted our audit in accordance with 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 and the provisions of Louisiana Revised Statutes 24:513 and the Louisiana Governmental Audit Guide. Our audit of the financial statements as of September 30, 2016 resulted in a disclaimer of opinion.

Section I - Summary of Auditors' Reports

A. Report on Internal Control and Compliance Material to the Financial Statements

Internal Control

Material Weakness	<u>X</u>	Yes	—	No
Significant Deficiency	<u>X</u>	Yes	—	No

Compliance

Compliance Material to Financial Statements	—	Yes	<u>X</u>	No
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B. Management Letter

Was a management letter issued?	<u>X</u>	Yes	—	No
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Section II - Financial Statement Findings

2016-1 Financial Statements

Statement of Condition:

The Council does not have any employees, nor have they engaged a third party who has the qualifications and training to apply generally accepted accounting principles (GAAP) in recording the entity's financial transactions or preparing its financial statements, including the related notes.

Criteria:

Government Auditing Standards, issued by the Comptroller General of the United States requires governmental units to have employees or engage a third party who has the qualifications and training to apply GAAP in recording the entity's financial transactions or preparing its financial statements, including the related notes.

Effect of Condition:

No effect on the financial statements.

Cause of Condition:

Management did not engage a third party capable of producing GAAP basis financial statements.

**CAPITAL DISTRICT LAW ENFORCEMENT PLANNING COUNCIL, INC.
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED SEPTEMBER 30, 2016**

Section II - Financial Statement Findings - continued

2016-1 Financial Statements - continued

Recommendation:

No recommendation. The Council has evaluated the cost vs. benefit of hiring a qualified individual to prepare the necessary financial statements. The decision has been made to continue to allow the audit firm to prepare the statements and management review and take responsibility for the information in the statements.

Management's Response:

Management agrees with the recommendation and will continue to evaluate this decision annually.

2016-2 Material Misstatements

Statement of Condition:

Management failed to take all steps necessary to ensure that an effective structure of internal control was in place and functioning as designed in order to prevent, or detect and correct material misstatements on a timely basis.

Criteria:

Government Auditing Standards require that an adequate system of internal control be in place in order to safeguard assets and assure proper recording of transactions.

Effect of Condition:

The condition resulted in the auditors proposing numerous and material audit adjusting journal entries.

Cause of Condition:

Management did not establish an effective structure of internal control and did not maintain effective oversight to assure that the controls were in place and functioning as designed.

Recommendation:

Management should implement procedures to insure that an adequate structure of internal control is in place and functioning as designed.

Management's Response:

We will implement a process of revamping our internal control process in order to minimize the number of material adjustments necessary.

**CAPITAL DISTRICT LAW ENFORCEMENT PLANNING COUNCIL, INC.
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED SEPTEMBER 30, 2016**

2016-3 Accounting Records

Statement of Condition:

Management failed to take all steps necessary to ensure that an effective structure of internal control was in place and functioning as designed in order to safeguard the assets of the Organization.

Criteria:

Government Auditing Standards require that an adequate system of internal control be in place in order to safeguard assets and insure proper record retention.

Effect of Condition:

The condition resulted in the auditors disclaiming an opinion on the financial statements due to incomplete accounting records for the year under audit.

Cause of Condition:

Management did not establish an effective structure of internal control as it related to disaster recovery procedures, specifically an external backup of the accounting system was not maintained offsite which would have mitigated the loss of records as a result of the August 2016 flood.

Recommendation:

Management should implement procedures to insure that an adequate structure of internal control is in place and functioning as designed, specifically that backups of all electronic records, including accounting records, be maintained in a secure, offsite storage location.

Management's Response:

We are currently addressing a disaster recovery plan which will include procedures for offsite storage of all electronic records.

Section III – Federal Award Findings and Questioned Costs

This section is not applicable for the current year.

**CAPITAL DISTRICT LAW ENFORCEMENT
PLANNING COUNCIL, INC.**

**SCHEDULE OF PRIOR YEAR FINDINGS
FOR THE YEAR ENDED SEPTEMBER 30, 2016**

Reference Number	Fiscal Year Finding Initially Occurred	Description	Corrective Action Taken (Yes, No, Partially)
2012-1	9/30/2008	Management lacks qualifications to prepare GASB 34 financial statements.	No. The cost/benefit is too great. Repeated in current year as finding 2016-1.
2015-2	9/30/2015	Material audit entries due to limited internal controls.	Unknown. The entity flooded during August 2016. All records were destroyed during the flood. We will review during the 2016-2017 audit.
2015-3 ML	9/30/2015	Difficulty using the Quickbooks file due to the way transactions are posted.	Unknown. The entity flooded during August 2016. The Quickbooks file and backup were destroyed during the flood. We will review during the 2016-2017 audit.
2015-4 ML	9/30/2015	Cash reconciliations were not done consistently each month.	Unknown. The entity flooded during August 2016. All records were destroyed during the flood. We will review during the 2016-2017 audit.

CAPITAL DISTRICT LAW ENFORCEMENT PLANNING COUNCIL, INC.

1406 South Range Ave., Ste. 5
Denham Springs, LA 70726

Phone (225) 667-1503
Fax (225) 667-1959

CORRECTIVE ACTION PLAN

FOR YEAR ENDED SEPTEMBER 30, 2016

Louisiana Legislative Auditor

Capital District Law Enforcement Planning Council, Inc. respectfully submits the following corrective action plan for the year ended September 30, 2016.

2016-1 Preparation of Financial Statements

Recommendation:

No recommendation. Capital District has evaluated the cost vs. benefit of hiring a qualified individual to prepare the necessary financial statements. The decision has been made to continue to allow the audit firm to prepare the statements and management review and take responsibility for the information in the statements.

Management's Response:

We agree with the recommendation and will continue to evaluate this decision annually.

2016-2 Material Misstatements

Recommendation:

Management should implement procedures to insure that an adequate structure of internal control is in place and functioning as designed.

Management's Response:

We will implement a process of revamping our internal control process in order to minimize the number of material adjustments necessary.

2016-3 Accounting Records

Recommendation:

Management should implement procedures to insure that an adequate structure of internal control is in place and functioning as designed, specifically that backups of all electronic records, including accounting records, be maintained in a secure, offsite storage location.

Management's Response:

We are currently addressing a disaster recovery plan which will include procedures for offsite storage of all electronic records.

2016-4 ML Quickbooks Training

Auditors' Comment:

During our audit, we had difficulties with the Quickbooks files. There were transactions posted to the wrong fund. The year-end is not set-up correctly which makes the year-end close prematurely. The difficulties resulted in adjustments that were material to the financial statements, finding 2016-2.

Auditors' Recommendation:

We recommend Quickbooks training for the accounting staff in order to use the software to its full potential. The training will allow the use of several functionalities including check writing, payroll processing and cash reconciliations. If successful, the training will increase efficiencies and reduce errors.

Management's Response:

We will look into Quickbooks training.

2016-5 ML Cash Reconciliations

Auditors' Comment:

During our audit of cash, we noticed that cash reconciliations were not done consistently each month.

Auditors' Recommendation:

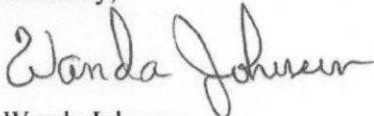
We recommend reconciling each fund's cash account monthly. We also recommend recording all deposits and all disbursements in the proper funds.

Management's Response:

We will reconcile each fund's cash account monthly and post all deposits and disbursement in the proper funds.

If the Louisiana Legislative Auditor has questions regarding this plan, please call Wanda Johnson, Executive Director at 225-667-1503.

Sincerely,



Wanda Johnson
Executive Director
Capital District Law Enforcement Planning Council, Inc.

WRIGHT, MOORE, DEHART, DUPUIS & HUTCHINSON, L.L.C.

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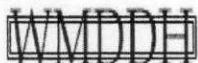
June 22, 2017

JOHN W. WRIGHT, CPA *
JAMES H. DUPUIS, CPA, CFP *
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Capital District Law Enforcement
Planning Council, Inc.
1406 South Range Ave., Suite 5
Denham Springs, LA 70726

In planning and performing our audit of the financial statements of Capital District Law Enforcement Planning Council, Inc. as of and for the year ended September 30, 2016, in accordance with auditing standards generally accepted in the United States of America, we considered Capital District Law Enforcement Planning Council, Inc.'s internal control over financial reporting (internal control) as a basis for designing our auditing procedures for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Organization's internal control. Accordingly, we do not express an opinion on the effectiveness of the Organization's internal control.

However, during our audit we became aware of several matters that are opportunities for strengthening internal controls and operating efficiency. The memorandum that accompanies this letter summarizes our comments and suggestions regarding those matters. We previously reported on the Organization's internal control in our report dated June 22, 2017. This letter does not affect our report dated June 22, 2017, on the financial statements of Capital District Law Enforcement Planning Council, Inc.

We will review the status of these comments during our next audit engagement. We have already discussed many of these comments and suggestions with various Organization personnel, and we will be pleased to discuss them in further detail at your convenience, to perform any additional study of these matters, or to assist you in implementing the recommendations.

Sincerely,

*Wright, Moore, DeHart,
Dupuis & Hutchinson, LLC*

Wright, Moore, DeHart
Dupuis & Hutchinson, LLC
Certified Public Accountants

MANAGEMENT COMMENTS
For Year Ended September 30, 2016

2016-4 Quickbooks Training

Auditors' Comment: During our audit, we had difficulties with the Quickbooks files. There were transactions posted to the wrong fund. The year-end is not set-up correctly which makes the year-end close prematurely. The difficulties resulted in adjustments that were material to the financial statements, finding 2016-2.

Auditors' Recommendation: We recommend Quickbooks training for the accounting staff in order to use the software to its full potential. The training will allow the use of several functionalities including check writing, payroll processing and cash reconciliations. If successful, the training will increase efficiencies and reduce errors.

Management's Response: We will look into Quickbooks training.

2016-5 Cash Reconciliations

Auditors' Comment: During our audit of cash, we noticed that cash reconciliations were not done consistently each month.

Auditors' Recommendation: We recommend reconciling each fund's cash account monthly. We also recommend recording all deposits and all disbursements in the proper funds.

Management's Response: We will reconcile each fund's cash account monthly and post all deposits and disbursement in the proper funds.