

**METRO NARCOTICS UNIT OF OUACHITA PARISH**

*Financial Statements  
For the Year Ended September 30, 2024*

METRO NARCOTICS UNIT OF OUACHITA PARISH  
FOR THE YEAR ENDED SEPTEMBER 30, 2024

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INDEPENDENT AUDITOR'S REPORT

Board of Directors  
Metro Narcotics Unit of Ouachita Parish

***Report on the Audit of the Financial Statements***

***Opinions***

We have audited the accompanying financial statements of the governmental activities of the Metro Narcotics Unit of Ouachita Parish (Metro), as of and for the year ended September 30, 2024, and the related notes to the financial statements, which collectively comprise the Metro's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities of the Metro Narcotics Unit of Ouachita Parish, as of September 30, 2024, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

***Basis for Opinions***

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. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Metro and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

***Responsibilities of Management for the Financial Statements***

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for 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.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about Metro's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

***Auditor's Responsibilities for the Audit of the Financial Statements***

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion of the effectiveness of Metro's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Metro's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control related matters that we identified during the audit.

***Required Supplementary Information***

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and budgetary comparison information be presented to supplement the basic financial statements. Such 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.

Board of Directors  
Metro Narcotics Unit of Ouachita Parish

Management has omitted Management's Discussion and Analysis and budgetary comparison information that accounting principles generally accepted in the United States of America require 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 the 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 Information***

The combining nonmajor fund financial statements, Schedule of Compensation, Benefits and Other Payments to Agency Head 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 information is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

***Other Reporting Required by Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated February 13, 2025 on our consideration of the Metro Narcotics Unit of Ouachita Parish'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 Metro's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Governmental Auditing Standards* in considering Metro's internal control over financial reporting and compliance.

*David M. Smith, CPA (APAC)*

West Monroe, Louisiana  
February 13, 2025

## BASIC FINANCIAL STATEMENTS

METRO NARCOTICS UNIT OF OUACHITA PARISH  
STATEMENT OF NET POSITION  
SEPTEMBER 30, 2024

	<u>Governmental Activities</u>
<u>ASSETS</u>	
Cash and Cash Equivalents	\$ 739,572
Certificate of Deposit	151,019
Agent Cash Advances	3,600
Grant Funds Receivable	20,736
Depreciable Capital Assets, net	<u>73,536</u>
 <u>TOTAL ASSETS</u>	 <u>988,463</u>
 <u>LIABILITIES</u>	
Due to Other Agencies	107,094
Accounts Payable	<u>-</u>
 <u>TOTAL LIABILITIES</u>	 107,094
 <u>NET POSITION</u>	
Invested in Capital Assets, Net of Related Debt	73,536
Unrestricted	<u>807,833</u>
 <u>TOTAL NET POSITION</u>	 <u>\$ 881,369</u>

The accompanying notes are an integral part of this financial statement.

METRO NARCOTICS UNIT OF OUACHITA PARISH  
STATEMENT OF ACTIVITIES  
FOR THE YEAR ENDED SEPTEMBER 30, 2024

	<u>Expenses</u>	<u>Operating Grants and Contributions</u>	<u>Net (Expense) Revenue Changes in Net Position Governmental Activities</u>
Function/Program Activities			
<u>Primary Government:</u>			
Government Activities:			
Public Safety	\$ 322,055	\$ 248,389	\$ (73,666)
Total Governmental Activities	322,055	248,389	(73,666)
General Revenues:			
Forfeitures			42,243
Rent - DEA			14,400
Miscellaneous			371
Interest Earned			7,141
Total General Revenues			64,155
Changes in Net Position			(9,511)
<u>Net Position - Beginning</u>			890,880
<u>Net Position - Ending</u>			\$ 881,369

The accompanying notes are an integral part of this financial statement.



METRO NARCOTICS UNIT OF OUACHITA PARISH  
BALANCE SHEET  
GOVERNMENTAL FUNDS  
SEPTEMBER 30, 2024

	<u>Total Governmental Funds</u>
<u>ASSETS</u>	
Cash and Cash Equivalents	\$ 739,572
Certificate of Deposit	151,019
Agent Cash Advances	3,600
Grant Funds Receivable	<u>20,736</u>
<u>TOTAL ASSETS</u>	<u>\$ 914,927</u>
<u>LIABILITIES AND FUND BALANCE</u>	
<u>LIABILITIES</u>	
Due to Other Agencies	\$ 107,094
Accounts Payable	<u>-</u>
Total Liabilities	<u>107,094</u>
<u>FUND BALANCE</u>	
Unassigned	<u>807,833</u>
Total Fund Balance	<u>807,833</u>
<u>TOTAL LIABILITIES AND FUND BALANCE</u>	<u>\$ 914,927</u>

METRO NARCOTICS UNIT OF OUACHITA PARISH  
RECONCILIATION OF GOVERNMENTAL  
FUND BALANCE TO THE GOVERNMENT-WIDE  
STATEMENT OF NET POSITION  
GOVERNMENTAL FUNDS  
SEPTEMBER 30, 2024

Governmental Fund Balance	\$ 807,833
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*Amounts reported for governmental  
activities in the statement of net position are  
different because:*

Capital assets used in governmental  
activities are not financial resources and  
therefore are not reported in the funds.

<u>73,536</u>
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Net Position of Governmental Activities

<u><u>\$ 881,369</u></u>
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The accompanying notes are an integral part of this financial statement.

METRO NARCOTICS UNIT OF OUACHITA PARISH  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
GOVERNMENTAL FUNDS  
FOR THE YEAR ENDED SEPTEMBER 30, 2024

	<u>Total Governmental Funds</u>
<u>REVENUES</u>	
Grants	\$ 248,389
Forfeitures	42,243
Interest Income	7,141
Rent - DEA	14,400
Miscellaneous	371
Total Revenues	<u>312,544</u>
 <u>EXPENDITURES</u>	
Public Safety	<u>316,463</u>
Total Expenditures	<u>316,463</u>
 <u>EXCESS OF REVENUES OVER EXPENDITURES</u>	 (3,919)
 <u>FUND BALANCE AT BEGINNING OF YEAR</u>	 <u>811,752</u>
 <u>FUND BALANCE AT END OF YEAR</u>	 <u><u>\$ 807,833</u></u>

METRO NARCOTICS UNIT OF OUACHITA PARISH  
RECONCILIATION OF THE STATEMENT OF  
REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCE OF GOVERNMENTAL FUNDS  
TO THE STATEMENT OF ACTIVITIES  
FOR THE YEAR ENDED SEPTEMBER 30, 2024

Net Change in Fund Balance - Governmental Fund	\$ (3,919)
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*Amounts reported for governmental activities  
in the statement of activities are different  
because:*

Governmental funds report capital outlays as  
expenditures while governmental activities  
report depreciation expense to allocate those  
expenditures over the life of the assets:

Capital asset purchases capitalized	-
Depreciation expense	(5,592)
	(5,592)

Change in Net Position in Governmental Activities	<u><u>\$ (9,511)</u></u>
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The accompanying notes are an integral part of this financial statement.

METRO NARCOTICS UNIT OF  
OUACHITA PARISH  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED SEPTEMBER 30, 2024

INTRODUCTION

Metro Narcotics Unit of Ouachita Parish (Metro) consists of the following agencies: Ouachita Parish Sheriff's Department, West Monroe and Monroe Police Departments, and the Fourth Judicial District Attorney. Metro was formed because of the enormity of the problems, legal and social, caused by the use, abuse and distribution of drugs within the parish; and, further realizing that by working together in a coordinated manner, much can be accomplished toward reducing illicit drug usage and trafficking.

Metro is not a component unit of another primary government nor does it have any component units that are related to it. Therefore, Metro has presented its financial statements as a separate special purpose government.

Note 1 - Summary of Significant Accounting Policies

A. Reporting Entity

In April of 1984, the Financial Accounting Foundation established the Governmental Accounting Standards Board (GASB) to promulgate accounting principles generally accepted in the United States of America and reporting standards with respect to activities and transactions of state and local government entities. In November of 1984, the GASB issued a codification of governmental accounting and financial reporting standards. This codification and subsequent GASB pronouncements are recognized as accounting principles generally accepted in the United States of America for state and local governments.

B. Government-Wide and Fund Financial Statements

The government-wide financial statements (the statement of net position and the statement of activities) report information of all of the activities of the government.

The statement of activities demonstrates the degree to which the direct expenses of a given function, segment or component unit are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function, segment or component unit. Program revenues also include grants and contributions that are restricted to meeting the operational or capital requirements of a particular function, segment or component unit. Resources that are dedicated internally are reported as general revenues rather than as program revenues. Metro does not allocate general government (indirect) expenses to other functions.

Net position is restricted when constraints placed on them are either externally imposed or imposed by constitutional provisions or enabling legislation. Internally imposed designations of resources are not presented as restricted net position. When both restricted and unrestricted resources are available for use, generally it is Metro's policy to use restricted resources first, then unrestricted resources as they are needed.

METRO NARCOTICS UNIT OF  
OUACHITA PARISH  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED SEPTEMBER 30, 2024

Note 1 - Summary of Significant Accounting Policies (continued)

C. Measurement Focus, Basis of Accounting and Financial Statement Presentation

***Government-Wide Financial Statements*** – The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met. 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 (excluding unspent debt proceeds) 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 does not meet the definition of “restricted” or “net investment in capital assets”.

***Governmental Fund Financial Statements*** – The governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, Metro considers revenues to be available if they are collected within 60 days of the end of the current fiscal year end. Principal revenue sources considered susceptible to accrual include federal grants. Other revenues are considered to be measurable and available only when cash is received by Metro. Expenditures generally are recorded when a liability is incurred, as under accrual accounting.

D. Fund Accounting

Metro uses governmental funds to report its financial position and the results of its operations. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions relating to certain functions or activities.

METRO NARCOTICS UNIT OF  
OUACHITA PARISH  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED SEPTEMBER 30, 2024

Note 1 - Summary of Significant Accounting Policies (continued)

The operations of the fund are accounted for with a set of self-balancing accounts that comprise its assets, liabilities, equity, revenues and expenditures. Governmental funds are used to account for all of Metro's general activities, including the collection and disbursement of specific or legally restricted monies and the acquisition of fixed assets. The governmental fund is described as follows:

General Fund

The General Fund is the general operating fund of Metro. It is used to account for all financial resources. These discretionary funds are accounted for and reported according to the source (federal, state or local) from which they are derived.

E. Presentation of Statements

The accompanying financial statements conform to accounting principles generally accepted in the United States of America for state and local governments. These statements have also incorporated any applicable requirements set forth by *Audits of State and Local Governmental Units*, the industry audit guide issued by the American Institute of Certified Public Accountants and the *Louisiana Governmental Audit Guide*.

F. Fund Equity

GASB Statement No. 54 establishes standards for five fund balance classifications that comprise a hierarchy based primarily on the extent to which a government is bound to observe constraints imposed upon the use of resources reported in government funds. The nonspendable fund balance classification includes amounts that cannot be spent because they are either (a) not in spendable form – prepaid items or inventories; or (b) legally or contractually required to be maintained intact.

The spendable portion of the fund balance comprises the remaining four classifications: restricted, committed, assigned and unassigned.

*Restricted Fund Balance* – This classification reflects the constraints imposed on resources either (a) externally by creditors, grantors, contributors, or laws or regulations of other governments; or (b) imposed by law through constitutional provisions or enabling legislation.

*Committed Fund Balance* – These amounts can only be used for specific purposes pursuant to constraints imposed by formal resolutions or ordinances of the board of directors – the government's highest level of decision making authority. Those committed amounts cannot be used for any other purpose unless the board of directors removes the specified use by taking the same type of action imposing the commitment. This classification also includes contractual obligations to the extent that existing resources in the fund have been specifically committed for use in satisfying those contractual requirements.

METRO NARCOTICS UNIT OF  
OUACHITA PARISH  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED SEPTEMBER 30, 2024

Note 1 - Summary of Significant Accounting Policies (continued)

*Assigned Fund Balance* – This classification reflects the amounts constrained by the government’s “intent” to be used for specific purposes, but are neither restricted nor committed. The board of directors and management has the authority to assign amounts to be used for specific purposes. Assigned fund balances include all remaining amounts (except negative balances) that are reported in governmental funds, other than the general fund, that are not classified as nonspendable and are neither restricted nor committed.

*Unassigned Fund Balance* – This fund balance is the residual classification for the general fund. It is also used to report negative fund balances in other governmental funds.

When both restricted and unrestricted resources are available for use, it is Metro’s policy to use externally restricted resources first, then unrestricted resources – committed, assigned and unassigned – in order as needed.

G. 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 certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

Note 2 - Cash and Certificates of Deposit

*Custodial Credit Risk – Deposits.* The custodial credit risk is the risk that in the event of a bank failure, Metro’s deposits may not be returned to it. Metro’s policy to ensure there is no exposure to this risk is to require each financial institution to pledge its own securities to cover any amount in excess of Federal Depository Insurance Coverage. Louisiana Revised Statute 39:1229 imposes a statutory requirement on the custodial bank to advertise and sell the pledged securities within 10 days of being notified by Metro that the fiscal agent bank has failed to pay deposited funds upon demand. Accordingly, Metro had no custodial credit risk related to its deposits at September 30, 2024. At September 30, 2024, Metro has cash and cash equivalents, totaling \$739,572 as follows:

Cash on Hand	\$ 3,500
Demand Deposits	<u>736,072</u>
Total	<u>\$ 739,572</u>

These deposits are stated at cost, which approximates market. 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. Cash and cash equivalents (bank balances other than these backed by the U.S. government) at September 30, 2024, are secured, as follows:

Bank Balances	<u>\$ 739,610</u>
Federal Deposit Insurance	\$ 750,000
Pledged Securities (Uncollateralized)	<u>99,442</u>
Total	<u>\$ 849,442</u>



METRO NARCOTICS UNIT OF  
OUACHITA PARISH  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED SEPTEMBER 30, 2024

Note 2 - Cash and Certificates of Deposit (continued)

Because the pledged securities are held by the custodial bank in the name of the fiscal agent bank rather than in the name of Metro, they are considered uncollateralized (Category 3) under the provision of GASB Codification C20.106; however, Louisiana Revised Statute 39.1229 imposes a statutory requirement on the custodial bank to advertise and sell the pledged securities within 10 days of being notified by Metro that the fiscal agent bank has failed to pay deposited funds upon demand. One financial institution maintains a certificate of deposit that is recorded at market value of \$151,019 and is not considered cash equivalent because it does not have an original maturity date within three months of the fiscal year end.

Note 3 - Receivables

At September 30, 2024, Metro has grant funds receivable totaling \$20,736 as follows:

Louisiana Commission Law Enforcement Grant	\$ 3,000
Other	-
High Intensity Drug Trafficking Area Grant	<u>17,736</u>
Total	<u>\$ 20,736</u>

Note 4 - Fixed Assets

A summary of changes in fixed assets follows:

	September 30, 2023			September 30, 2024
	<u>Balance</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance</u>
Government Activities:				
Depreciable Assets:				
Buildings &				
Improvements	\$ 166,664	\$ -	\$ -	\$ 166,664
Equipment	<u>182,572</u>	<u>-</u>	<u>-</u>	<u>182,572</u>
Total at Historical Cost	349,236	-	-	349,236
Less Accumulated				
Depreciation for:				
Buildings &				
Improvements	( 84,765)	( 5,592)	-	( 90,357)
Equipment	<u>( 185,343)</u>	<u>-</u>	<u>-</u>	<u>(185,343)</u>
Total Accumulated				
Depreciation	<u>( 270,108)</u>	<u>( 5,592)</u>	<u>-</u>	<u>( 275,700)</u>
<u>Government Activities</u>				
<u>Capital Assets, Net</u>	<u>\$ 79,128</u>	<u>\$( 5,592)</u>	<u>\$ -</u>	<u>\$ 73,536</u>

METRO NARCOTICS UNIT OF  
OUACHITA PARISH  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED SEPTEMBER 30, 2024

Note 4 - Fixed Assets (continued)

Depreciation expense for the year ended September 30, 2024 was charged to governmental activities as follows:

Governmental Activities:	
Public Safety	\$ 5,592
Total Depreciation Expense	
Governmental Activities	<u>\$ 5,592</u>

Note 5 - Federal Award Programs

Metro receives revenues from the Louisiana Commission Law Enforcement federal grant and the Gulf Coast High Intensity Drug Trafficking Area Grant which are subject to final review and approval as to the allowability of expenditures by the grantor agency. Any settlements or expenses arising out of a final review are recognized in the period agreed upon by the agency and Metro. Also, it is management's opinion that any audits by the grantor agency would not produce disallowed program costs and liabilities to such an extent that they would materially affect Metro's financial position. During the year ended September 30, 2024 Metro had the following expenditures related to the grants:

Louisiana Commission Law Enforcement (LCLE)	\$ 70,477
Gulf Coast High Intensity Drug Trafficking Area Grant (HIDTA)	<u>177,912</u>
Total	<u>\$ 248,389</u>

The LCLE grant has been approved for the years of 2024 and 2023. The U.S. Department brought a lawsuit against the sanctuary cities around the country. Until this was settled, no payments were made during the year from the LCLE grant. Funding has subsequently been reinstated. Metro received the grant money and recognized the revenue in fiscal year 2024.

Note 6 - Economic Dependency

Metro receives the majority of its revenue from funds provided through the grants mentioned in Note 5. The grant amounts are appropriated each year by the federal and state governments. If significant budget cuts are made at the federal and/or state level, the amount of the funds Metro receives could be reduced significantly and have an adverse impact on its operations.

Note 7 - Special Purpose Government Unit

As mentioned in the introduction to the Notes to the Financial Statements, Metro is a special purpose government made up of four separate law enforcement entities. They do not have a legal provision that requires budgets or budgetary reporting.

Note 8 - Subsequent Events

Subsequent events have been evaluated through February 13, 2025, which the day the financial statements were available to be issued, and it has been determined that no significant events have occurred for disclosure.

## SUPPLEMENTARY INFORMATION

METRO NARCOTICS UNIT OF OUACHITA PARISH  
SCHEDULE OF COMPENSATION, BENEFITS AND OTHER PAYMENTS TO  
AGENCY HEAD OR CHIEF EXECUTIVE OFFICER  
FOR THE YEAR ENDED SEPTEMBER 30, 2024

There was no compensation, benefits and other payments made to agency head or chief executive officer during the year ended September 30, 2024.

OTHER REPORTS REQUIRED BY  
GOVERNMENT AUDITING STANDARDS

**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**

Board of Directors  
Metro Narcotics Unit of Ouachita Parish

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 governmental activities of Metro Narcotics Unit of Ouachita Parish as of and for the year ended September 30, 2024, and the related notes to the financial statements, which collectively comprise Metro's basic financial statements and have issued our report thereon dated February 13, 2025.

**Internal Control Over Financial Reporting**

In planning and performing our audit of the financial statements, we considered Metro'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 Metro's internal control. Accordingly, we do not express an opinion on the effectiveness of Metro's 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 combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of Metro's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is 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 over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over financial reporting 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 Metro's financial statements are free of 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 with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion.

### **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. The purpose of this report is for the information of management and the Legislative Auditor and is not intended to be or should not be used by anyone other than these specified parties. Under Louisiana Revised Statute 24:513, this report is to be distributed by the Legislative Auditor as a public document.

*David M. North, CPA (APAC)*

West Monroe, Louisiana  
February 13, 2025

METRO NARCOTICS UNIT OF  
OUACHITA PARISH  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
FOR THE YEAR ENDED SEPTEMBER 30, 2024

To the Board of Directors  
Metro Narcotics Unit of Ouachita Parish

We have audited the financial statements of the Metro Narcotics Unit of Ouachita Parish as of and for the year ended September 30, 2024, and have issued our report thereon dated February 13, 2025. 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. Our audit of the financial statements as of September 30, 2024, resulted in an unqualified opinion.

**Section I- Summary of Auditors' Results**

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

Internal Control

Material Weakness \_\_\_ yes X no

Significant Deficiencies not considered to be  
Material Weaknesses \_\_\_ yes X no

Compliance

Compliance Material to Financial Statements \_\_\_ yes X no

B. Federal Awards

Material Weakness Identified \_\_\_ yes X no

Significant Deficiencies not considered to be  
Material Weaknesses \_\_\_ yes X no

Type of Opinion on Compliance For Major Programs (No Major Programs)

Unqualified \_\_\_ Qualified \_\_\_

Disclaimer \_\_\_ Adverse \_\_\_

Are their findings required to be reported in accordance with the Uniform Guidance? N/A

C. Identification of Major Programs: N/A

Name of Federal Program (or cluster)  
CFDA Number(s)

Dollar threshold used to distinguish between Type A and Type B Programs. N/A

Is the auditee a "low-risk" auditee, as defined by the Uniform Guidance? N/A



METRO NARCOTICS UNIT OF  
OUACHITA PARISH  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
FOR THE YEAR ENDED SEPTEMBER 30, 2024 (continued)

**Section II- Financial Statement Findings**

This section is not applicable for this entity.

**Section III- Federal Award Findings and Question Costs**

This section is not applicable for this entity.

METRO NARCOTICS UNIT OF  
OUACHITA PARISH  
SCHEDULE OF PRIOR YEAR FINDINGS  
FOR THE YEAR ENDED SEPTEMBER 30, 2024

**Section I - Internal Control and Compliance Material to the Financial Statements**

This section is not applicable for this entity.

**Section II - Internal Control and Compliance Material to Federal Awards**

This section is not applicable for this entity.

**Section III - Management Letter**

No management letter was issued.