



Northwest

Law Enforcement Planning Agency, Inc.

**Annual Financial Report
For the Year Ended June 30, 2023**



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Independent Accountants' Review Report

November 8, 2023

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, 2023, 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.

We are required to be independent of Northwest Law Enforcement Planning Agency, Inc. and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our review.

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.



Rozier, McKay & Willis
Certified Public Accountants
Voice: 318.442.1608

1407 Peterman Drive
Alexandria, Louisiana 71301
Online: CenlaCPAs.com

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 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 November 8, 2023, 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, 2023

Assets

Current Assets

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

Liabilities and Net Assets

Current Liabilities

Accounts Payable	\$	-
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Net Assets

Without Donor Restrictions		<u>100</u>
Total Liabilities and Net Assets	\$	<u><u>100</u></u>

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, 2023

	<u>Without Donor Restrictions</u>	<u>With Donor Restrictions</u>	<u>Total</u>
<u>Revenues and Support</u>			
Membership Dues	\$ 150,000	\$ -	\$ 150,000
Grants and Contributions	-	189,296	189,296
Other	-	-	-
Net Assets Released From Restrictions	<u>189,296</u>	<u>(189,296)</u>	<u>-</u>
 Total Revenue and Support	 <u>339,296</u>	 <u>-</u>	 <u>339,296</u>
 <u>Expenses</u>			
<u>Program Services</u>			
Victims Assistance	26,462	-	26,462
Training Reimbursements	162,834	-	162,834
<u>Support Services</u>			
Management and General Management Fees	<u>150,000</u>	<u>-</u>	<u>150,000</u>
 Total Expenses	 <u>339,296</u>	 <u>-</u>	 <u>339,296</u>
 Change in Net Assets	 -	 -	 -
Net Assets - Beginning of Year	<u>100</u>	<u>-</u>	<u>100</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, 2023

Cash Flows From Operating Activities

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

For the year ended June 30, 2023, there were no significant investing or financing activities that did not result in cash flows. In addition, supplemental disclosure of cash flow information is presented as follows:

Cash Paid for Income Taxes	\$	-
Cash Paid for Interest Expense	\$	<u><u>-</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, 2023

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, 2023

Note 3 - Managements' Review

Management has evaluated subsequent events through November 8, 2023, 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, 2023 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	7/1/22 – 12/31/22	16.575	14,754
VOCA Administrative Funds	1/1/23 – 12/31/23	16.575	13,894
Edward Byrne Memorial Justice Assistance Grant Program	7/1/22 – 6/30/23	16.738	88,584
Basic and Corrections Training	Various	N/A	74,250

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.

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



Rozier, McKay & Willis
Certified Public Accountants
Voice: 318.442.1608

1407 Peterman Drive
Alexandria, Louisiana 71301
Online: CeniaCPAs.com

Northwest Law Enforcement Planning Agency, Inc.

Notes to Financial Statements June 30, 2023

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

Northwest Law Enforcement Planning Agency, Inc.

Notes to Financial Statements
June 30, 2023

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

November 8, 2023

Northwest Law Enforcement Planning Agency, Inc.

**Management's Corrective Action Plan
June 30, 2023**

No findings were reported in connection with this engagement.

Northwest Law Enforcement Planning Agency, Inc.

Schedule of Prior Year Findings and Responses

June 30, 2023

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, 2023

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)

Rozier, McKay & Willis
1407 Peterman Dr
Alexandria, Louisiana 71301

In connection with your engagement to apply agreed-upon procedures to the control and compliance matters identified below, as of June 30, 2023 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.

Greg P Edwards Executive Director 11/13/23 Date