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**RED RIVER DELTA LAW ENFORCEMENT PLANNING COUNCIL, INC.**

Pineville, Louisiana

Annual Financial Report

For the Year Ended September 30, 2003

(With Audit Report Thereon)

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the entity and other appropriate public officials. The report is available for public inspection at the Baton Rouge office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date 4-21-04

**RED RIVER DELTA LAW ENFORCEMENT PLANNING COUNCIL, INC.**  
Pineville, Louisiana

For the Year Ended September 30, 2003

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**TOM MILHOAN**  
Certified Public Accountant

Member:  
American Institute of Certified Public Accountants  
Society of Louisiana Certified Public Accountants

109 North Eleventh Street  
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**INDEPENDENT AUDITOR'S REPORT**

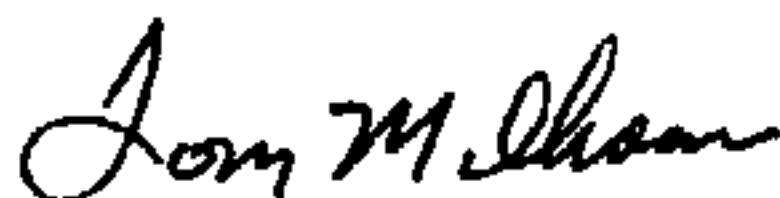
To the Board of Directors  
Red River Delta Law Enforcement  
Planning Council, Inc.  
Pineville, Louisiana

I have audited the accompanying statement of financial position of Red River Delta Law Enforcement Planning Council, Inc. (a nonprofit organization) as of September 30, 2003, and the related statements of activities, and cash flows for the year then ended. These financial statements are the responsibility of the Council's management. My responsibility is to express an opinion on these financial statements based on my audit. The prior year summarized comparative information has been derived from the Council's September 30, 2002 financial statements and, in my report dated July 3, 2003, I expressed an unqualified opinion on those financial statements.

I conducted my 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. Those standards require that I plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. I believe that my audit provides a reasonable basis for my opinion.

In my opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Red River Delta Law Enforcement Planning Council, Inc. as of September 30, 2003, and the changes in its net assets and its cash flows for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, I have also issued a report dated March 26, 2004, on my consideration of Red River Delta Law Enforcement Planning Council, Inc. internal control over financial reporting and my tests of its compliance with certain provisions of laws, regulations, contracts and grants. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be read in conjunction with this report in considering the results of my audit. Under Louisiana Revised Statute 24:513, this report is distributed by the Legislative Auditor as a public document



Oakdale, Louisiana  
March 26, 2004

**RED RIVER DELTA LAW ENFORCEMENT PLANNING COUNCIL, INC.**  
Pineville, Louisiana

Statement of Financial Position  
September 30, 2003

**ASSETS**

Current Assets		
Cash		\$ 23,643
Investments		69,645
Accounts Receivable:		
Dues		2,813
Grant Receivable		<u>46,782</u>
Current Assets		142,883
Property and Equipment:		
Land and Building	\$224,698	
Furniture and Equipment	<u>213,679</u>	
	438,377	
Less: Accumulated Depreciation	<u>211,997</u>	<u>226,380</u>
<b>TOTAL ASSETS</b>		<b><u>\$369,263</u></b>

**LIABILITIES AND NET ASSETS**

Current Liabilities		
Accounts Payable		\$ 40,213
Program Income		343
Note Payable, current		<u>10,722</u>
Total Current Liabilities		51,278
Notes payable, less current portion		134,659
Accrued Annual Leave		<u>17,525</u>
Total Liabilities		203,462
Net Assets -		
Unrestricted		<u>165,801</u>
<b>TOTAL LIABILITIES AND NET ASSETS</b>		<b><u>\$369,263</u></b>

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

**RED RIVER DELTA LAW ENFORCEMENT PLANNING COUNCIL, INC.**  
Pineville, Louisiana

Statement of Activities and Functional Expenses  
For the Year Ended September 30, 2003  
(With Comparative Totals for September 30, 2002)

	Operating Services	Grant Programs	Total All Funds	September 30, 2002 Total
<b>SUPPORT AND REVENUE</b>				
Membership Dues	\$ 70,000	\$ -	\$ 70,000	\$ 70,000
Administrative Fee - Northwest Contract	60,000	-	60,000	48,750
District Grants Management Information System	-	-	-	3,381
Interest Income	3,969	-	3,969	348
Other Income	3,969	-	3,969	-
Rent Income	16,125	-	16,125	18,300
Federal and State Grants:				
D.A.R.E. Program	-	251,783	251,783	303,035
Drug Grant Administration	-	41,696	41,696	35,535
State Training Center	-	43,859	43,859	75,743
Administrative - Crime Victims Assistance	-	24,742	24,742	34,077
JDP Planning Funds	-	6,196	6,196	-
Basic and Correction Officer Training	-	39,050	39,050	46,000
<b>TOTAL SUPPORT AND REVENUE</b>	<b>154,063</b>	<b>407,326</b>	<b>561,389</b>	<b>635,169</b>
<b>EXPENSES</b>				
Program Services:				
Personnel	-	148,580	148,580	123,755
Fringe Benefits	-	20,652	20,652	18,375
Travel	-	35,091	35,091	19,497
Supplies	-	68,223	68,223	144,446
Contract Services	-	43,332	43,332	86,991
Other Direct Costs	-	48,348	48,348	51,627
Refunds	-	1,255	1,255	-
Reimburse Specialized Training	-	39,050	39,050	46,000
Support Services:				
Personnel	62,276	-	62,276	74,632
Fringe Benefits	29,245	-	29,245	36,284
Office Supplies and Expense	17,002	-	17,002	19,593
Utilities	6,756	-	6,756	4,908
Repair and Maintenance	4,098	-	4,098	3,430
Auto and Travel	7,104	-	7,104	10,495
Interest	5,755	-	5,755	3,520
Depreciation	11,411	-	11,411	17,938
<b>TOTAL EXPENSES</b>	<b>143,647</b>	<b>404,531</b>	<b>548,178</b>	<b>661,491</b>
Change in Net Assets	10,416	2,795	13,211	(26,322)
Capital Additions Transferred - To Operating Services	2,768	(2,795)	-	-
Change in Net Assets	13,211	-	(13,211)	(26,322)
Net Assets, Beginning of Year	152,590	-	152,590	178,915
<b>NET ASSETS, END OF YEAR</b>	<b>\$ 165,801</b>	<b>\$ -</b>	<b>\$ 165,801</b>	<b>\$ 152,590</b>

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

**RED RIVER DELTA LAW ENFORCEMENT PLANNING COUNCIL, INC.**  
Pineville, Louisiana

Statement of Cash Flows  
For the Year Ended September 30, 2003  
(With Comparative Totals for September 30, 2002)

	<u>Operating Services</u>	<u>Grant Programs</u>	<u>Total All Funds</u>	September 30 2002 <u>Total</u>
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>				
Excess of Support and Revenue Over (Under) Expenses	\$ 13,211	\$ -	\$ 13,211	\$(26,322)
Adjustments to reconcile net income to net cash provided (used) by operating activities:				
Depreciation	11,411	-	11,411	17,938
(Increase)/Decrease in:				
Due from Unrestricted Operating Funds	6,645	-	6,645	16,115
Accounts Receivable	3,287	25,799	29,806	7,862
Prepaid Expenses	-	-	-	1,194
Increase/(decrease) in:				
Due to Restricted Grant Funds	-	(6,645)	(6,645)	(72,220)
Accounts Payable	1,578	(19,154)	(17,576)	(7,126)
Accrued Liabilities	(5,860)	-	(5,860)	730
Deferred Revenue	-	-	-	<u>(11,252)</u>
<b>NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES</b>	<u>30,272</u>	<u>-</u>	<u>30,272</u>	<u>(73,081)</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>				
Purchase of Equipment	(59,399)	-	(59,399)	-
Purchase Certificate of deposit	<u>3,622</u>	<u>-</u>	<u>(3,622)</u>	<u>(22,450)</u>
<b>NET CASH USED BY INVESTING ACTIVITIES</b>	<u>(63,021)</u>	<u>-</u>	<u>( 63,021)</u>	<u>(95,531)</u>
<b>CASH FLOW FROM FINANCING ACTIVITIES</b>				
Proceeds from Debt	55,198	-	55,198	42,567
Debt Reduction	<u>(4,649)</u>	<u>-</u>	<u>(4,649)</u>	<u>-</u>
<b>NET CASH PROVIDED BY FINANCING ACTIVITIES</b>	<u>50,549</u>	<u>-</u>	<u>50,549</u>	<u>42,567</u>
<b>NET INCREASE/(DECREASE) IN CASH</b>	17,800	-	17,800	(52,964)
<b>CASH AT BEGINNING OF YEAR</b>	<u>5,844</u>	<u>-</u>	<u>5,844</u>	<u>58,808</u>
<b>CASH AT END OF YEAR</b>	<u>\$ 23,644</u>	<u>\$ -</u>	<u>\$ 23,634</u>	<u>\$ 5,844</u>

**SUPPLEMENTAL DISCLOSURES**

Operating activities reflect interest paid of \$ 5,755. See notes payable footnote,

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

**RED RIVER DELTA LAW ENFORCEMENT PLANNING COUNCIL, INC.**  
Pineville, Louisiana

Notes to the Financial Statements  
For the Year Ended September 30, 2003

**A - ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

*Organization*

Red River Delta Law Enforcement Planning Council, Inc. (hereinafter referred to as Red River Delta), is a not-for-profit corporation, organized in 1976 under Louisiana Corporation Statutes. The Corporation, acting under the authority of the Louisiana Commission on Law Enforcement and the Administration of Criminal Justice, as provided in Louisiana Revised Statutes 15:1209 et seq, provides planning, assistance, and advice on criminal justice activities and projects to the various local law enforcement agencies within the parishes of Avoyelles, Catahoula, Concordia, Grant, LaSalle, Rapides, Vernon, and Winn.

*Income Tax Exemption*

Red River Delta qualifies as a tax-exempt organization under Section 501(c)(4) of the Internal Revenue Code and, therefore, has no provision for federal income taxes.

*Basis of Accounting*

The financial statements of Red River Delta have been prepared on the accrual basis of accounting.

*Presentation of Net Assets by Class*

The accompanying financial statements have been prepared in conformity with the disclosure and presentation requirements of the Financial Accounting Standards Board (FASB) as set forth in Statement of Financial Accounting Standards No. 117, *Financial Statements of Not-for-Profit Organizations*. Under SFAS No. 117, Red River Delta is required to report information regarding its financial position and activities according to three classes of net assets: unrestricted net assets, temporarily restricted net assets, and permanently restricted net assets.

Net assets of the two restricted classes are created by grant imposed restrictions on their use. All other net assets, including board designated or appropriated amounts, are legally unrestricted and are reported as part of the unrestricted class.

The temporarily restricted net assets are reported as unrestricted support because their restrictions are generally met in the same reporting period. Equipment acquired with grant resources require LCLE approval prior to disposition.

Red River Delta reports revenue in the following two classifications:

**Membership Dues** - Membership dues and a contractual agreement with Northwest Law Enforcement Planning Agency, Inc. (Northwest) are the primary sources of unrestricted operating funds. A schedule of dues for each parish is adopted annually by the Board of Directors. Under the contract with Northwest, Red River Delta serves as the operating staff of Northwest and performs the basic duties of office administration, planning and grant administration. Northwest compensates Red River Delta at the rate of \$60,000 per year plus any grant reimbursements from the Juvenile Justice and Delinquency Prevention programs. The agreement provides for alteration or cancellation by either party upon thirty days notice.

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**RED RIVER DELTA LAW ENFORCEMENT PLANNING COUNCIL, INC.**  
Pineville, Louisiana

Notes to the Financial Statements  
For the Year Ended September 30, 2003

Louisiana Commission on Law Enforcement selected Red River Delta to implement a District Grants Management Information System. Red River Delta received funds from participating agencies. These funds were used for the research, design, development, and implementation of the District Grants Management Information System.

**Federal and State Grants** - The restricted grant funds consist primarily of subgrants administered by the Governor of the State of Louisiana, administered by the Louisiana Commission on Law Enforcement and Administration of Criminal Justice (LCLE), to be used for specific programs. These subgrants are used primarily to provide specialized training to local law enforcement personnel in the areas of crime prevention and control, and to administer juvenile justice programs. Grant applications submitted to LCLE for approval require specific information and budgets as to the use of these grant funds. Certain grants allow for the reimbursement of salary expense and the use of office space for approved grant personnel in the administration of the grant programs by Red River Delta.

*Cash*

For the Statement of Cash Flows, cash is defined as all monies in demand deposits, interest bearing demand deposits, and time deposits

*Investments*

If the original maturities of investments exceed 90 days, they are classified as investments; however, if the original maturities are 90 days or less, they are classified as cash equivalents.

*Comparative Data*

The financial information for the year ended September 30, 2002, presented for comparative purposes, is not intended to be a complete financial statement presentation.

**B - CASH**

At September 30, 2003, the organization has cash (book balances) totaling \$23,643

These deposits are stated at cost, which approximates market. 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 must at all times equal the amount on deposit with the fiscal agent. The deposits (collected bank balances) at September 30, 2003 are fully secured by federal deposit insurance (GASB Category 1).

(continued)



**RED RIVER DELTA LAW ENFORCEMENT PLANNING COUNCIL, INC.**  
Pineville, Louisiana

Notes to the Financial Statements  
For the Year Ended September 30, 2003

**C - INVESTMENTS**

Investments are categorized into three categories of credit risk:

1. Insured or registered, or securities held by the board or its agent in the board's name.
2. Uninsured and unregistered, with securities held by the counterparty's trust department or agent in the board's name.
3. Uninsured and unregistered, with securities held by the counterparty, or by its trust department or agent but not in the board's name.

At September 30, 2003, the Board's investment balances were \$69,645. The investments are stated at cost, which approximates fair market value. The Board's investments include certificates of deposit with various maturity dates and interest rates ranging from 1 to 2 percent. The investments at September 30, 2003 are FDIC insured and classified as GASB Category 1. Amounts in excess of \$100,000 are secured buy pledged securities held by the custodial bank in the name of the fiscal agent bank and are classified as GASB Category 3.

**D - ACCOUNTS RECEIVABLE**

Dues receivable represents uncollected membership dues at September 30, 2003. Grants receivable represents money spent for budgeted program costs that will be reimbursed by LCLE.

D.A.R.E	R03-8-001	\$ 3,556
D.A.R.E.	E04-3-013	38,818
D.A.G	B02-3-ADM	1,310
JJD RPU Planning	J01-3-ADM	<u>3,098</u>
Total		<u>\$ 46,782</u>

Management feels that grants and dues receivable at September 30, 2003 are fully collectible, and therefore has not recorded an allowance for uncollectible accounts.

**E - ACCOUNTS PAYABLE**

This balance reflects amounts to be paid subsequent to year end for amounts due under the following programs:

LCLE for D.A.R.E	R03-8-001	\$ 1,225
D.A.R.E.Program	Ro2-8-002	7,188
Basic Training	P02-3-BAS	8,000
Basic Training	P03-3-BAS	13,000
Correctional Training	P03-3-COR	<u>10,800</u>
Accounts Payable - Grants		<u>\$ 40,213</u>

(continued)

**RED RIVER DELTA LAW ENFORCEMENT PLANNING COUNCIL, INC.**  
Pineville, Louisiana

Notes to the Financial Statements  
For the Year Ended September 30, 2003

**F - PROGRAM INCOME**

Matching funds for program costs in excess of required amounts represents program income that must be used in the reduction of future approved program costs. Program income at September 30, 2003 was:

	<u>Drug Block</u> <u>90-B3-B.2-0010</u>	<u>D.A.R.E. Program</u> <u>92-B3-B.1-0335</u>	<u>D.A.R.E. Program</u> <u>94-B3-B.1-0047</u>
Balance, September 30, 2002	\$ 145	\$ 13	\$ 185
Program Costs	-	-	-
Program Income	<u>-</u>	<u>-</u>	<u>-</u>
Balance, September 30, 2003	<u>\$ 145</u>	<u>\$ 13</u>	<u>\$ 185</u>

**G - PROPERTY AND EQUIPMENT**

Property and equipment is stated at cost. Depreciation is computed using the straight-line method over the estimated useful lives of the related assets, which range as follows:

	<u>Years</u>
Building and building addition	40
Furniture and equipment	5-7

**H - NOTES PAYABLE**

	September 30, <u>2003</u>
Note payable to a bank in 59 monthly installments of 1,072.39 and a final payment of \$92,428 due on February 1, 2008. The note is secured by the land and buildings with an interest rate of 6.6%	\$117,459
Note payable to bank, bearing interest of 5.00% per annum, secured by a certificate of deposit in the amount of \$30,000. The note is to be repaid in 26 monthly installments of 579.56 with a final payment of \$18,212.80 due July 10, 2005.	<u>27,922</u>
Current Portion	145,381
Long-Term Notes Payable	<u>10,722</u>
	<u>\$134,569</u>

Estimated maturities on long-term debt for the next five years are as follows:

2004	28,805
2005	6,005
2006	6,414
2007	93,345

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**RED RIVER DELTA LAW ENFORCEMENT PLANNING COUNCIL, INC.**  
Pineville, Louisiana

Notes to the Financial Statements  
For the Year Ended September 30, 2003

**I - RESTRICTED GRANT FUNDS**

Red River Delta received and spent the following funds from Federal and state programs:

	Schedule of Grants Received and Disbursed For the Year Ended September 30, 2003								
	Grant	Matching Contributions	Total	Revenues			Expenditures		
				Prior Years	Current Year	Total To Date	Prior Years	Current Year	Total To Date
<b>FEDERAL</b>									
<b>JJDP RPU Planning</b>									
#J01-3-ADM	\$ 3,098	\$ 3,098	\$ 6,196	\$ -	\$ 6,196	\$ 6,196	-	\$ 6,196	\$ 6,196
<b>Drug Grant Administration</b>									
#B01-3-ADM	40,528	1,711	42,239	35,535	6,704	\$ 42,239	\$ 35,535	\$ 6,704	\$ 42,239
<b>Drug Grant Administration</b>									
#B02-3-ADM	39,600	1,221	40,821	-	34,992	34,992	-	34,992	34,992
<b>Administrative Funds - Crime Victims Assistance</b>									
#C03-3-ADM	20,000	345	20,345	-	9,344	9,344	-	9,344	9,344
<b>Administrative Funds - Crime Victims Assistance</b>									
#C02-3-ADM	20,000	-	20,000	<u>4,602</u>	<u>15,398</u>	<u>20,000</u>	<u>4,602</u>	<u>15,398</u>	<u>20,000</u>
<b>Total Federal Grants</b>				<u>40,137</u>	<u>72,634</u>	<u>112,771</u>	<u>40,137</u>	<u>72,634</u>	<u>112,771</u>
<b>STATE</b>									
<b>D.A.R.E.</b>									
#R03-8-001	75,398	-	75,398	-	43,859	43,859	-	43,859	43,859
<b>D.A.R.E. State Training Center</b>									
#E03-3-009	233,948	-	233,948	20,983	212,965	233,948	20,983	212,965	233,948
<b>D.A.R.E. State Training Center</b>									
#E04-3-013	232,837	-	232,837	-	38,818	38,818	-	38,818	38,818
<b>Basic Training</b>									
#P03-3-BAS	24,000	-	24,000	-	24,000	24,000	-	24,000	24,000
<b>Correctional Training</b>									
#P02-3-COR	15,050	-	15,050	<u>-</u>	<u>15,050</u>	<u>15,050</u>	<u>-</u>	<u>15,050</u>	<u>15,050</u>
<b>Total State Grants</b>				<u>38,876</u>	<u>334,692</u>	<u>355,675</u>	<u>38,876</u>	<u>334,692</u>	<u>355,675</u>
<b>Total Grants</b>				<u>\$ 79,013</u>	<u>\$407,326</u>	<u>\$468,446</u>	<u>\$ 79,013</u>	<u>\$407,326</u>	<u>\$468,446</u>

(continued)

**RED RIVER DELTA LAW ENFORCEMENT PLANNING COUNCIL, INC.**  
Pineville, Louisiana

Notes to the Financial Statements  
For the Year Ended September 30, 2003

**J - RESTRICTIONS ON NET ASSETS**

Furniture and equipment purchased with grant funds are to be used for specific purposes. Any other use or disposal requires LCLE approval.

**K - MANAGEMENT'S USE OF ESTIMATES**

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results may differ from those estimates.

**L - ACCRUED ANNUAL LEAVE**

Red River Delta provides a leave policy that allows accumulation of unused annual leave which is carried forward each year. Upon separation of employment, Red River Delta will pay up to three hundred hours of unused accumulated annual leave. The remainder of unused annual leave and all sick leave is canceled. The amount accrued as of September 30, 2003, was \$17,525.

**M - RETIREMENT PLAN**

Red River Delta maintains a Simplified Employee Pension Plan as defined in Section 408(k) of the Internal Revenue Code for those employees who qualify. The Board adopted a policy to contribute 15 percent of qualified employees' salary. The contribution for the year ended September 30, 2003, was \$18,274.

**N - CONTINGENT LIABILITIES**

Amounts received from the grantor agency is subject to audit and adjustment by the grantor. Any disallowed claims, including amounts already collected may constitute a liability of the corporation. The amount, if any, of expenditures which may be disallowed by the grantor cannot be determined at this time although Red River Delta expects such amounts, if any, to be immaterial.

**TOM MILHOAN**  
Certified Public Accountant

Member:  
American Institute of Certified Public Accountants  
Society of Louisiana Certified Public Accountants

109 North Eleventh Street  
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**REPORT ON COMPLIANCE AND ON INTERNAL CONTROL OVER FINANCIAL  
REPORTING BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN  
ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS***

To the Board of Directors  
Red River Delta Law Enforcement  
Planning Council, Inc.  
Pineville, Louisiana

I have audited the financial statements of Red River Delta Law Enforcement Planning Council, Inc. (a nonprofit organization) as of and for the year ended September 30, 2003, and have issued my report thereon dated March 26, 2004. I conducted my audit in accordance with generally accepted auditing standards, and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Compliance

As part of obtaining reasonable assurance about whether Red River Delta Law Enforcement Planning Council, Inc. financial statements are free of material misstatement, I performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, 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 my audit, and accordingly, I do not express such an opinion. The results of my tests disclosed no instances of noncompliance that are required to be reported under *Government Auditing Standards*.

Internal Control Over Financial Reporting

In planning and performing my audit, I considered Red River Delta Law Enforcement Planning Council, Inc. internal control over financial reporting in order to determine my auditing procedures for the purpose of expressing my opinion on the financial statements and not to provide assurance on the internal control over financial reporting. My consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. I noted no matters involving the internal control over financial reporting and its operation that I consider to be material weaknesses.

This report is intended solely for the information and use of the audit committee, management, others within the organization, Louisiana Commission on Law Enforcement, and the Legislative Auditor, and is not intended and should not be used by anyone other than these specified parties.



Oakdale, Louisiana  
March 26 2004

**RED RIVER DELTA LAW ENFORCEMENT PLANNING COUNCIL, INC.**  
Pineville, Louisiana

Schedule of Prior Year Findings  
For the Year Ended September 30, 2003

<b>SECTION I INTERNAL CONTROL AND COMPLIANCE MATERIAL TO THE FINANCIAL STATEMENTS</b>	
1-2002 Audit Report Late	Resolved
<b>SECTION II INTERNAL CONTROL AND COMPLIANCE MATERIAL TO FEDERAL AWARDS</b>	
No findings of this nature were reported as a result of the previous audit.	Response -- N/A
<b>SECTION III MANAGEMENT LETTER</b>	
No findings of this nature were reported as a result of the previous audit.	Response -- N/A

**RED RIVER DELTA LAW ENFORCEMENT PLANNING COUNCIL, INC.**  
Pineville, Louisiana

Schedule of Findings and Questioned Costs  
For the Year Ended September 30, 2003

<b>SECTION I INTERNAL CONTROL AND COMPLIANCE MATERIAL TO THE FINANCIAL STATEMENTS</b>	
No findings of this nature were reported as a result of the previous audit.	Response – N/A
<b>SECTION II INTERNAL CONTROL AND COMPLIANCE MATERIAL TO FEDERAL AWARDS</b>	
No findings of this nature were reported as a result of the previous audit.	Response – N/A
<b>SECTION III MANAGEMENT LETTER</b>	
No findings of this nature were reported as a result of the previous audit.	Response – N/A