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**CAPITAL DISTRICT LAW ENFORCEMENT
PLANNING COMMITTEE, INC.
GENERAL PURPOSE FINANCIAL STATEMENTS
YEAR ENDED SEPTEMBER 30, 1974**

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the audited, or reviewed, 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 7-17-74

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INDEPENDENT AUDITOR'S REPORT

June 21, 1996

Capital District Law Enforcement Planning Council, Inc.
Baton Rouge, Louisiana

I have audited the accompanying general purpose financial statements of the Capital District Law Enforcement Planning Council, Inc., as of and for the year ended September 30, 1995. These financial statements are the responsibility of the Capital District Law Enforcement Planning Council, Inc. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with generally accepted auditing standards and the standards for financial and compliance audits contained in the Government Auditing Standards, issued by the United States General Accounting Office. These standards require that I plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the general purpose financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall general purpose financial statement presentation. I believe that my audit provides a reasonable basis for my opinion.

In my opinion, the general purpose financial statements referred to above present fairly, in all material respects, the financial position of the Capital District Law Enforcement Planning Council, Inc., as of September 30, 1995, and the results of its operations for the year then ended, in conformity with generally accepted accounting principles.

In accordance with Government Auditing Standards, I have also issued a report dated June 21, 1996, on our consideration of Capital District Law Enforcement Planning Council, Inc.'s internal control structure and a report dated June 21, 1996, on its compliance with laws and regulations.

Respectfully submitted,



CAPITAL DISTRICT LAW ENFORCEMENT PLANNING COUNCIL, INC.
BATCH BOONE, LOUISIANA
COMBINED BALANCE SHEET-ALL FUND TYPES AND ACCOUNT SECTORS
SEPTEMBER 30, 1994

(With September 30, 1994 Comparative Balances)

	GOVERNMENTAL		ACCOUNT SECTORS		TOTALS	
	FUND TYPE		GENERAL	GENERAL	MEMORANDUM ONLY	
	GENERAL	SPECIAL REVENUE	ASSETS	LONG-TERM DEBT	1994	1993
ASSETS						
Cash	\$0,000	\$0,193	-0-	-0-	\$0,000	\$15,116
Due From Other Govts	-0-	-0-	-0-	-0-	-0-	3,443
Due From Other Funds	-0-	7,400	-0-	-0-	7,400	7,400
Equipment	-0-	-0-	547,968	-0-	47,848	43,188
Amount to Provide For Retirement of Compensated Absences	-0-	-0-	-0-	\$2,367	2,367	2,067
TOTAL ASSETS	<u>0,000</u>	<u>13,793</u>	<u>47,968</u>	<u>2,367</u>	<u>74,615</u>	<u>70,211</u>
LIABILITIES AND FUND EQUITY						
LIABILITIES:						
Accounts Payable	\$151	-0-	-0-	-0-	\$151	\$1,256
Employee Withholdings	782	-0-	-0-	-0-	782	578
Due To Other Funds	7,400	-0-	-0-	-0-	7,400	7,400
Deferred Revenue	10,738	\$13,793	-0-	-0-	24,530	23,428
Compensated Absences	-0-	-0-	-0-	\$2,367	2,367	2,067
TOTAL LIABILITIES	<u>18,271</u>	<u>13,793</u>	<u>-0-</u>	<u>2,367</u>	<u>38,430</u>	<u>35,127</u>
FUND EQUITY:						
Investment in General Fixed Assets	-0-	-0-	547,968	-0-	47,848	43,188
Fund Balance						
Unreserved - Undesignated	(\$9,383)	-0-	-0-	-0-	(\$9,383)	(7,484)
TOTAL FUND EQUITY	<u>(\$9,383)</u>	<u>-0-</u>	<u>47,968</u>	<u>-0-</u>	<u>38,465</u>	<u>35,704</u>
TOTAL LIABILITIES AND FUND EQUITY	<u>0,000</u>	<u>13,793</u>	<u>47,968</u>	<u>2,367</u>	<u>74,615</u>	<u>70,211</u>

THE ACCOMPANYING NOTES ARE AN INTEGRAL PART OF THIS STATEMENT.

**CAPITAL DISTRICT LAW ENFORCEMENT PLANNING COUNCIL, INC.
 BATON ROUGE, LOUISIANA
 COMBINED STATEMENT OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCES-GOVERNMENTAL FUND TYPES
 YEAR ENDED SEPTEMBER 30, 1993**

(With September 30, 1994 Comparative Balances)

	GOVERNMENTAL FUND TYPES		TOTALS DEMOGRAPHIC ONLY	
	GENERAL	SPECIAL REVENUE	1993	1994
REVENUES				
INTERGOVERNMENTAL	\$64,866	\$302,530	\$367,396	\$136,117
MISCELLANEOUS	-0-	-0-	-0-	360
TOTAL REVENUES	<u>64,866</u>	<u>302,530</u>	<u>367,396</u>	<u>136,500</u>
EXPENDITURES				
CURRENT				
HEALTH AND WELFARE				
SALARIES	32,040	-0-	32,040	32,040
FRINGE BENEFITS	2,481	-0-	2,481	2,379
TRAVEL	147	139,000	139,147	14,450
SUPPLIES	580	62,530	63,110	64,755
OTHER DIRECT COST	21,379	-0-	21,379	22,356
CAPITAL OUTLAY	14,200	-0-	14,200	2,991
TOTAL EXPENDITURES	<u>70,787</u>	<u>302,530</u>	<u>373,267</u>	<u>139,961</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>(5,921)</u>	<u>-0-</u>	<u>(6,871)</u>	<u>(2,461)</u>
OTHER SOURCES:				
DISPOSAL OF FIXED ASSETS	4,333	-0-	4,333	-0-
EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES	<u>(1,588)</u>	<u>-0-</u>	<u>(2,538)</u>	<u>(2,461)</u>
FUND BALANCE, BEGINNING OF YEAR	<u>(3,684)</u>	<u>-0-</u>	<u>(3,684)</u>	<u>(6,215)</u>
FUND BALANCE, END OF YEAR	<u>(5,272)</u>	<u>-0-</u>	<u>(6,222)</u>	<u>(7,676)</u>

THE ACCOMPANYING NOTES ARE AN INTEGRAL PART OF THIS STATEMENT.

CAPITAL DISTRICT LAW ENFORCEMENT PLANNING COUNCIL, INC.
BATON ROUGE, LOUISIANA
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET (BASE BASIS) AND ACTUAL -
GENERAL FUND TYPE
YEAR ENDED SEPTEMBER 30, 2005

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>
REVENUES			
Intergovernmental	\$80,283	\$84,088	\$3,805
Miscellaneous	-0-	-0-	-0-
	<u>\$80,283</u>	<u>\$84,088</u>	<u>\$3,805</u>
 EXPENDITURES			
PUBLIC SAFETY			
Current			
Salaries	32,040	32,040	-0-
Fringe	5,953	3,453	2,500
Travel	-0-	143	(143)
Supplies	3,250	580	2,670
Other Direct Cost	17,860	23,378	(5,518)
Capital Outlay	-0-	14,200	(14,200)
TOTAL EXPENDITURES	<u>\$59,103</u>	<u>\$76,794</u>	<u>(\$17,691)</u>
 EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>-0-</u>	<u>(\$8,933)</u>	<u>(\$8,933)</u>
 OTHER SOURCES:			
DISPOSAL OF FIXED ASSETS	-0-	4,232	4,232
 EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES	<u>-0-</u>	<u>(\$4,701)</u>	<u>(\$4,701)</u>
 FUND BALANCE, Beginning of Year	<u>-0-</u>	<u>(\$7,884)</u>	<u>(\$7,884)</u>
 FUND BALANCE, End of Year	<u>-0-</u>	<u>(\$9,383)</u>	<u>(\$9,383)</u>

THE ACCOMPANYING NOTES ARE AN INTEGRAL PART OF THIS STATEMENT.

CAPITAL DISTRICT LAW ENFORCEMENT PLANNING COUNCIL, INC.
BAHON BOUGH, LOUISIANA
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
BUDGET 1984-1985 AND ACTUAL -
SPECIAL REVENUE FUND TYPE
YEAR ENDED SEPTEMBER 30, 1985

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>
REVENUES			
Intergovernmental	\$202,530	\$202,530	0-0-
	<u>202,530</u>	<u>202,530</u>	
EXPENDITURES			
PUBLIC SAFETY			
CURRENT			
Travel	130,000	130,000	-0-
Other Direct Cost	83,530	83,530	-0-
TOTAL EXPENDITURES	<u>202,530</u>	<u>202,530</u>	<u>-0-</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	-0-	-0-	-0-
FUND BALANCE, Beginning of Year	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>
FUND BALANCE, End of Year	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>

THE ACCOMPANYING NOTES ARE AN INTEGRAL PART OF THIS STATEMENT.

CAPITAL DISTRICT LAW ENFORCEMENT PLANNING COUNCIL, INC.
BATON ROUGE, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS
SEPTEMBER 30, 1999

NOTE 1 - ORGANIZATION

The Capital District Law Enforcement Planning Council, Inc. (Council) was formed pursuant to the 1969 Omnibus Crime Bill as a Private Non-profit 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.

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. BASIS OF PRESENTATION

The accompanying financial statements of the Probation Department have been prepared in conformity with generally accepted accounting principles (GAAP) as applicable to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles.

B. Principles Determining Scope of Reporting Entity

Determination of the financial reporting entity was made in accordance with the criteria outlined in the National Council on Governmental Accounting (NCGA) Statement 3. The NCGA concluded that the basic criterion for inclusion or exclusion of an agency, institution, authority, or other organization from the financial reporting entity is the exercise of oversight responsibility over agencies, boards, and commissions by the Capital District Law Enforcement Planning Council, Inc. Oversight responsibility is defined to include, but not limited to:

- Financial interdependence
- Selection of governing authority
- Designation of management
- Ability to significantly influence operations
- Accountability for fiscal matters

Scope of public service and special financing relationships were also considered in determining the financial reporting entity.

In evaluating how to define the governmental entity for financial reporting purposes, management has considered all potential component units.

Excluded Entity:

The following agency is excluded from these statements because the Council does not exercise oversight:

- Louisiana Commission on Law Enforcement

CAPITAL DISTRICT LAW ENFORCEMENT PLANNING COUNCIL, INC.
BAYOU BOULE, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS
SEPTEMBER 30, 1988

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

C. FUND ACCOUNTING

The accounts of the Capital District are organized on the basis of funds and accounts groups, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues and expenditures. Revenues are accounted for in these individual funds based upon the purpose for which they are to be spent and the means by which operating activities are controlled. The funds are presented in the financial statements as described as follows:

Governmental Funds:

General Fund

The General Fund is the principal fund and is used to account for the general operations of the Council. The various fees and charges due the Council are accounted for in this fund. General operating expenditures are paid from this fund.

Special Revenue Funds

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

D. GENERAL FIXED ASSETS AND GENERAL LONG-TERM OBLIGATIONS

Fixed assets used in governmental fund type operations (general fixed assets) are accounted for in the General Fixed Assets Account Group, rather than in governmental funds. Depreciation has not been provided on general fixed assets. All fixed assets are valued at historical cost. Donated fixed assets are stated at their estimated fair market value on the date donated. All fixed asset cost were available and no estimates were made.

Long-term obligations expected to be financed from governmental funds are accounted for in the general long-term obligation account group, not in governmental funds.

The two account groups are not "funds". They are concerned only with the measurement of financial position, not with measurement of results of operations.

CAPITAL DISTRICT LAW ENFORCEMENT PLANNING COUNCIL, INC.
BAYOU BOULE, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS
SEPTEMBER 30, 1993

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

E. Encumbrances

The Council does not follow the encumbrance method of accounting.

F. Budgets and Budgetary Accounting

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

1. Prior to September 30, the Executive Director submits to the Board of Directors a proposed operating budget for the fiscal year commencing the following October 1. The operating budget includes proposed expenditures and means to finance them.
2. Budget amendments involving the transfer of funds from one department, program or function to another or involving increases in expenditures resulting from revenues exceeding amounts estimated require the approval of the respective Governing Board.
3. All unencumbered budget appropriations, except grant budgets, lapse at the end of each fiscal year.
4. Budgets are adopted on the GAAP basis.
5. The Council does not follow the encumbrance method of accounting.

G. Cash and Investments

Cash and investments are stated at cost. The Council maintains its funds in demand accounts secured by Federal Deposit Insurance Corporation (FDIC).

H. Inventories of Material and Supplies

Inventories in governmental funds are considered immaterial and are recorded as expenditures when purchased.

I. Prepaid

Insurance and similar services which extend over more than one accounting period have been recorded as expenditures when paid.

J. Revenues Susceptible to Accrual

Under the modified accrual basis of accounting, some revenues are susceptible to accrual while others are not. Major revenues treated as susceptible to accrual are interest income.

CAPITAL DISTRICT LAW ENFORCEMENT PLANNING COUNCIL, INC.
BATON ROUGE, LOUISIANA
NOTE TO THE FINANCIAL STATEMENTS
SEPTEMBER 30, 1992

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

K. Vacation and Sick Pay

The Council's employees earn vacation (annual leave) as follows:

12 Days Per Year

The schedule for sick leave eligibility is the same as for annual leave.

L. COMPARATIVE DATA

Comparative data for the prior year have been presented in the accompanying financial statements to provide an understanding of changes in the Council's financial position and operations. However, presentation of comparative data by Fund type have not been presented in each of the statements since their inclusion would make the statements unduly complex and difficult to read.

M. Total Column on Combined Statements - Overview

Total Column on the Combined Statements - Overview is captioned "Memorandum Only" to indicate that it is presented only to facilitate financial analysis. Data in this column does not present financial position, results of operations, or changes in financial position in conformity with generally accepted accounting principles, nor is such data comparable to consolidation. Inter-fund items are not eliminated from the total column.

NOTE 3 - SUPERVISORSHIP, COMPLIANCE AND ACCOUNTABILITY

A. DEFICIT FUND BALANCE OF INDIVIDUAL FUNDS

The General Fund shows a deficit fund balance of \$9,300 due to the increased expense of additional personnel. The deficit will be reduced with additional fee fees generated from the parish in the district.

B. EXPENDITURES EXCEEDING APPROPRIATIONS

The General Fund's expenditures exceeded budgeted expenditures by \$12,584 due to the purchase of a vehicle.

CAPITAL DISTRICT LAW ENFORCEMENT PLANNING COUNCIL, INC.
BAYOU BOULEVARD, MONROE
NOTES TO THE FINANCIAL STATEMENTS
SEPTEMBER 30, 1999

NOTE 4 - CASH DEPOSITS WITH FINANCIAL INSTITUTIONS

At September 30, 1999, the District has cash and cash equivalents (bank balances) totaling \$18,980 in demand deposits. 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. 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, 1999, the District has \$18,981 in deposits (collected bank balances). These deposits are insured from risk by \$18,981 of federal deposit insurance.

NOTE 5 - DUE TO/FROM OTHER FUNDS

The following is a summary of Due To/From Other Funds:

<u>RECEIVABLE FUND</u>	<u>PAYABLE FUND</u>	<u>AMOUNT</u>
Special Revenue Fund	General Fund	\$7,400

NOTE 6 - CHANGES IN FIXED ASSETS

Summary of changes in general fixed assets follows:

	<u>Balance</u>			<u>Balance</u>
	<u>10/31/98</u>	<u>Additions</u>	<u>Deletions</u>	<u>9/30/99</u>
Equipment	<u>\$45,188</u>	<u>\$14,300</u>	<u>\$8,600</u>	<u>\$47,500</u>

NOTE 7 - DEFERRED REVENUE

Deferred revenue in the General Fund results from current year Intergovernmental contributions collected to support the following year's activities and deferred revenue in the General Fund and Special Revenue Funds results from unexpended grant revenues as follows:

	<u>General</u>	<u>Special Revenue</u>	<u>Total</u>
Intergovernmental Revenue	<u>\$18,798</u>	<u>\$13,792</u>	<u>\$32,590</u>

CAPITAL DISTRICT LAW ENFORCEMENT PLANNING COUNCIL, INC.
BATON ROUGE, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS
SEPTEMBER 30, 1994

NOTE 8 - CHANGES IN GENERAL LONG-TERM OBLIGATION

The following is a summary of the long-term obligation transactions during the year:

	<u>COMPARATIVE</u> <u>AMOUNTS</u>
Long-term obligations, beginning	12,067
Additions	388
Deductions	<u>1-8-2</u>
Long-term obligations, ending	<u>12,373</u>

NOTE 9 - LITIGATION

There is no litigation pending against the Council as of September 30, 1994, nor is the Council aware of any unasserted claims.

NOTE 10 - PENSION PLAN AND RETIREMENT COMMITMENTS

The Council does not have a pension plan.

NOTE 11 - POST-RETIREMENT BENEFITS

The Council does not have any retired employees.

NOTE 12 - COMPENSATION PAID TO BOARD MEMBERS

The Board of Directors is a voluntary board; therefore, no compensation has been paid to any member.

NOTE 13 - FEDERALLY ASSISTED PROGRAMS

Federal and State grant programs represent an important source of funding to finance employment, construction and social programs which are beneficial to the Parish. These funds are recorded in the Special Revenue Funds and Capital Project Funds. The grants normally specify the purposes for which the funds may be used and are audited annually in accordance with the Office of Management and Budget's Circular A-133 under the "Single Audit Concept." Accordingly, a Schedule of Federal Financial Assistance is presented in this report. The Council receives large amounts of Federal and State grants for specific purposes that are subject to audit by the grantor agencies. Such audits could lead to requests for reimbursements to the grantor agency for expenditures disallowed under terms of the grant. Based on past experience, disallowed cost, if any, for grants will be immaterial.

CAPITAL DISTRICT LAW ENFORCEMENT PLANNING COUNCIL, INC.
BAYOU BOULE, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS
SEPTEMBER 30, 1998

NOTE 14 - RELATED PARTY TRANSACTIONS

Some of the more significant related party transactions of the Capital District are as follows:

Receipts:	
Louisiana Commission on Law Enforcement	<u>\$44,367</u>

NOTE 15 - ECONOMIC DEPENDENCY

The Council receives the majority of its revenue from funds provided through payments administered by the Louisiana Commission on Law Enforcement. If significant budget cuts are made at the federal/state level, the amount of funds the Council receives could be reduced significantly and have an adverse impact on its operations. Management is not aware of any actions that will adversely affect the amount of funds the council will receive in the next fiscal year.

NOTE 16 - INCOME TAX STATUS

The Council has not received its Tax Exempt Status from the IRS. However, according to the IRS, the Council, as a quasi-public agency, appears to qualify as an organization under Section 501 (c) (1) of the Internal Revenue Code.

NOTE 17 - LEASE COMMITMENT

On November 1, 1993, the Council entered into a lease agreement for office space for twelve months. The lease expired on October 31, 1998, with monthly rents of \$600.

The value of the lease payments remaining are:

Year Ended September 30, 1998	1600
-------------------------------	------

SUPPLEMENTAL INFORMATION

Donald C. DeVille

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**INDEPENDENT AUDITOR'S REPORT ON SCHEDULE OF FEDERAL
FINANCIAL ASSISTANCE**

April 28, 1990

Capital District Law Enforcement Planning Council
Baton Rouge, Louisiana

I have audited the accompanying general purpose financial statements of the Capital District Law Enforcement Planning Council, Baton Rouge, Louisiana, as of September 30, 1989, and for the year then ended. These general purpose financial statements are the responsibility of the Capital District Law Enforcement Planning Council's management. My responsibility is to express an opinion on these general purpose financial statements based on my audit.

I conducted my audit in accordance with generally accepted auditing standards and the standards for financial audits contained in the Government Auditing Standards, issued by the U.S. General Accounting Office. Those standards require that I plan and perform the audit to obtain reasonable assurance about whether the component unit financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the component unit 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.

My audit was made for the purpose of forming an opinion on the general purpose financial statements taken as a whole. The accompanying schedule of federal financial assistance is presented for purposes of additional analysis and is not a required part of the general purpose financial statements of the Capital District Law Enforcement Planning Council, Baton Rouge, Louisiana. The information in that schedule has been subjected to the auditing procedures applied in the audit of the general purpose financial statement and, in my opinion, is fairly stated, in all material respects, in relation to the general purpose financial statements taken as a whole.

Respectfully submitted,

Donald C. DeVille

CAPITAL DISTRICT LAW ENFORCEMENT PLANNING COUNCIL, INC.
BAYOU BOULE, LOUISIANA
SCHEDULE OF FEDERAL FINANCIAL ASSISTANCE
YEAR ENDED DECEMBER 31, 1982

PROGRAM TITLE	CFDA NUMBER	FEDERAL REVENUE RECOGNIZED	TOTAL EXPENDITURES
DEPARTMENT OF JUSTICE			
PASS THROUGH FUNDS			
DRUG BLOCK TRAINING FUNDS			
#0088000000000	18-579	\$10,893	\$10,893
DRUG ADM FUNDS			
#0080000000000	18-579	1,969	1,969
#0080000000000	18-540	2,862	2,862
#0080000000000	18-540	3,324	3,324
#0080000000000	18-540	2,960	2,960
#0080000000000	18-540	1,505	1,505
#0080000000000	18-540	1,310	1,310
ADMINISTRATIVE FUNDS			
#0480000000004	18-540	2,487	2,487
#0480000000004	18-540	2,336	2,336
#0480000000004	18-540	14,092	14,092
#0480000000004	18-540	2,380	2,380
#0480000000004	18-540	2,854	2,854
#0480000000004	18-540	2,716	2,716
JUDF PLANNING FUNDS			
#0430003100231	18-540	1,026	1,026
#0430003100231	18-540	449	449
#0430003100231	18-540	592	592
JUDF PLANNING FUNDS			
#0430003100201	18-540	709	709
#0430003100201	18-540	623	623
#0430003100201	18-540	603	603
TOTAL		<u>55,160</u>	<u>55,160</u>

Donald C. DeVille

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**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE
BASED ON AN ASSET OF GENERAL PURPOSE
FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH
GOVERNMENT AUDITING STANDARDS**

June 21, 1984

To the Board of Directors
Baton Rouge, Louisiana

I have audited the financial statements of the Capital District Law Enforcement Planning Council as of and for the year ended September 30, 1984, and have issued my report thereon dated June 21, 1984.

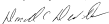
I conducted my audit in accordance with generally accepted auditing standards and Government Auditing Standards issued by the U.S. General Accounting Office. Those standards require that I plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

Compliance with laws, regulations, contracts, and grants applicable to the Capital District Law Enforcement Planning Council is the responsibility of the organization's management. As part of obtaining reasonable assurance about whether the financial statements are free of material misstatements, I performed tests of the Capital District Law Enforcement Planning Council's compliance with certain provisions of laws, regulations, contracts, and grants. However, the objective of my audit of the financial statements was not to provide an opinion on overall compliance with such provisions. Accordingly, I do not express such an opinion.

The results of my tests disclosed instances of noncompliance that are to be reported under Government Auditing Standards. See Schedule of Findings.

This report is intended for the information of the management. However, this report is a matter of public record and distribution is not limited.

Respectfully submitted,



Donald C. DeVille

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MEMBER
AMERICAN INSTITUTE OF
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**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL
STRUCTURE BASED ON AN ASSESS OF GENERAL PURPOSE
FINANCIAL STATEMENTS PERFORMED IN
ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**

June 21, 1994

To the Board of Directors
Baton Rouge, Louisiana

I have audited the financial statements of the Capital District Law Enforcement Planning Council as of and for the year ended September 30, 1994, and have issued my report thereon dated June 21, 1994.

I conducted my audit in accordance with generally accepted auditing standards and 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 about whether the financial statements are free of material misstatement.

The management of the Capital District Law Enforcement Planning Council is responsible for establishing and maintaining a system of internal accounting controls. In fulfilling this responsibility, estimates and judgments by management are required to assess the expected benefits and related costs of internal control structure policies and procedures. The objectives of an internal control structure are to provide management with reasonable, but not absolute, assurance that assets are safeguarded against loss from unauthorized use or disposition, and that transactions are executed in accordance with management's authorization and recorded properly to permit the preparation of financial statements in accordance with generally accepted accounting principles. Because of inherent limitations in any internal control structure, errors or irregularities may nevertheless occur and not be detected. Also, projection of any evaluation of the structure to future periods is subject to the risk that procedures may become inadequate because of changes in conditions or that the effectiveness of the design and operation of policies and procedures may deteriorate.

In planning and performing my audit of the financial statements of the Capital District Law Enforcement Planning Council for the year ended September 30, 1994, I obtained an understanding of the internal control structure. With respect to the internal control structure, I obtained an understanding of the design of relevant policies and procedures and whether they have been placed in operation, and I assessed control risk in order to determine my auditing procedures for the purpose of expressing my opinion on the financial statements and not to provide an opinion on the internal control structure. Accordingly, we do not express such an opinion.

Because of inherent limitations in any system of internal accounting control, errors or irregularities may nevertheless occur and not be detected. Also, projection of any evaluation of the system to future periods is subject to the risk that procedures may become inadequate because of changes in conditions or that the degree of compliance with the procedures may deteriorate.

I noted certain matters involving the internal control structure and its operation that I consider to be reportable conditions under standards established by the American Institute of Certified Public Accountants. Reportable conditions involve matters coming to my attention relating to significant deficiencies in the design or operation of the internal control structure that, in my judgement, could adversely affect the entity's ability to record, process, summarize, and report financial data consistent with the assertions of management in the financial statements.

See Schedule of Findings.

A material weakness is a reportable condition in which the design or operation of the specific internal control structure elements does not reduce to a relative low level the risk that errors or irregularities 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.

My consideration of the internal control structure would not necessarily disclose all matters in the internal control structure that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses as defined above. However, I believe none of the reportable conditions described in the Schedule of Findings and Questioned Cost is a material weakness.

This report is intended for the information of the management. However, this report is a matter of public record and distribution is not limited.

Respectfully submitted,



Donald C. DeVille

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MEMBER
AMERICAN INSTITUTE OF CERTIFIED
PUBLIC ACCOUNTANTS

**INDEPENDENT AUDITOR'S REPORT ON THE INTERNAL
CONTROL STRUCTURE USED IN ADMINISTERING
FEDERAL FINANCIAL ASSISTANCE PROGRAMS**

June 21, 1994

To the Board of Directors
Baton Rouge, Louisiana

I have audited the general purpose financial statements of the Capital District Law Enforcement Planning Council, as of and for the year ended September 30, 1994, and have issued my report thereon dated June 21, 1994.

I conducted my audit in accordance with generally accepted auditing standards: Government Auditing Standards, issued by the Comptroller General of the United States; and Office of Management and Budget (OMB) Circular A-330, Audits of State and Local Governments. Those standards and OMB Circular A-330 require that I plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement.

In planning and performing my audits for the year ended September 30, 1994, I considered the Capital District Law Enforcement Planning Council's internal control structure in order to determine my auditing procedures for the purpose of expressing my opinion on the Capital District Law Enforcement Planning Council's general purpose financial statements and on to report on the internal control structure in accordance with OMB Circular A-330. This report addresses my consideration of internal control structure policies and procedures relevant to compliance with requirements applicable to federal financial assistance programs. I have addressed internal control structure policies and procedures relevant to my audit of the general purpose financial statements in a separate report dated June 21, 1994.

The management of the Capital District Law Enforcement Planning Council is responsible for establishing and maintaining a system of internal accounting control. In fulfilling this responsibility, estimates and judgments by management are required to assess the expected benefits and related costs of internal control structure policies and procedures.

The objectives of an internal control structure are to provide management with reasonable, but not absolute, assurance that assets are safeguarded against loss from unauthorized use or disposition, that transactions are executed in accordance with management's authorization and are recorded properly to permit the preparation of general purpose financial statements in accordance with generally accepted accounting principles, and that federal financial assistance programs are managed in compliance with applicable laws and regulations. Because of

Inherent limitations in any internal control structure, errors, irregularities, or instances of noncompliance may nevertheless occur and not be detected. Also, projection of any evaluation of the structure to future periods is subject to the risk that procedures may become inadequate because of changes in conditions or that the effectiveness of the design and operation of policies and procedures may deteriorate.

For the purpose of this report, I have classified the significant internal accounting and administrative controls used in administering federal financial assistance programs in the following categories:

INTERNAL ACCOUNTING CONTROLS

Cash Receipts
Cash Disbursements
Program Receipts
Receivables
Payroll
Equipment
Accounts Payable

ADMINISTRATIVE CONTROLS

Political Activity
Civil Rights
Financial Reports
Special Requirements
Allowable Cost
Administrative Requirements
Cash Management

For all of the internal control structure categories listed above, I obtained an understanding of the design of relevant policies and procedures and determined whether they have been placed in operation, and I assessed control risk.

During the year ended September 30, 1994, the Capital District Law Enforcement Planning Council, had no major Federal financial assistance programs and expended 100 percent of its total Federal financial assistance under the following nonmajor Federal financial assistance programs: Department of Justice Grants.

I performed tests of controls, as required by OMB Circular A-118, to evaluate the effectiveness of the design and operation of internal control structure policies and procedures that I have considered relevant to preventing or detecting material non-compliance with specific requirements, general requirements, and requirements governing claims for advances and reimbursements and amounts claimed or used for matching that are applicable to the aforementioned nonmajor Federal financial assistance programs. My procedures were less in scope than would be necessary to render an opinion on these internal control structure policies and procedures. Accordingly, I do not express such an opinion.

I noted certain matters involving the internal control structure and its operations that I considered to be reportable conditions under standards established by the American Institute of Certified Public Accountants. Reportable conditions involve matters coming to my attention relating to significant deficiencies in the design or operation of the internal control structure that, in my judgment could adversely affect the Capital District Law Enforcement Planning Council's ability to record, process, summarize, and report financial data consistent with the assertions of management in the financial statements.

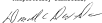
See Schedule of Prior Years Findings.

A material weakness is a reportable condition in which the design or operation of the specific internal control structure elements does not reduce to a relative low level the risk that errors or irregularities in amounts that would be material in relation to the financial statements being audited or that noncompliance with laws and regulations that would be material to a Federal financial assistance program may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions.

My consideration of the internal control structure would not necessarily disclose all matters in the internal control structure that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses as defined above. However, I believe none of the reportable conditions described is a material weakness.

This report is intended for the information of the management. However, this report is a matter of public record and distribution is not limited.

Respectfully submitted,



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FORM 1
REQUIRED BY 28 CFR 1.101

**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE
WITH SPECIFIC REQUIREMENTS APPLICABLE TO DOMESTIC
FEDERAL FINANCIAL ASSISTANCE PROGRAM TRANSACTIONS**

June 21, 1994

To the Board of Directors
Meton Soups, Louisiana

I have audited the general purpose financial statements of the Capital District Law Enforcement Planning Council, as of and for the year ended September 30, 1994, and have issued my report thereon dated June 21, 1994.

In connection with my audit of the September 30, 1994 general purpose financial statements of Capital District Law Enforcement Planning Council, and with my consideration of Capital District Law Enforcement Planning Council, control structure used to administer federal financial assistance programs, as required by Office of Management and Budget Circular A-129, "Audits of State and Local Governments." I selected certain transactions applicable to certain nonmajor Federal financial assistance programs for the year ended September 30, 1994. As required by OMB Circular A-129, I have performed auditing procedures to test compliance with the requirements governing types of services allowed or unallowed; eligibility; and other special test that are applicable to those transactions. My procedures were substantially less in scope than an audit, the objectives of which is the expression of an opinion on Capital District Law Enforcement Planning Council, compliance with these requirements. Accordingly, I do not express such an opinion.

With respect to the items tested, the results of these procedures disclosed no material instances of noncompliance with the requirements listed in the preceding paragraph. With respect to items not tested, nothing came to our attention that caused us to believe that Capital District Law Enforcement Planning Council, had not complied, in all material respects, with those requirements.

This report is intended for the information of the management. However, this report is a matter of public record and distribution is not limited.

Respectively submitted,



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**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE
WITH THE GENERAL REQUIREMENTS APPLICABLE TO
FEDERAL FINANCIAL ASSISTANCE PROGRAMS**

June 21, 1996

To the Board of Directors
Baton Rouge, Louisiana

I have audited the financial statements of the Capital District Law Enforcement Planning Council, as of and for the year ended September 30, 1994, and have issued my report thereon dated June 21, 1996.

I have applied procedures to test the Capital District Law Enforcement Planning Council's compliance with the following requirements applicable to its financial assistance programs, which are identified in the schedule of federal awards, for the year ended September 30, 1994: political activity, civil rights, cash management, Federal financial reports, allowable cost/cost principles.

My procedures were limited to the applicable procedures described in the Office of Management and Budget's Compliance Requirement for Single Audits of State and Local Governments. My procedures were substantially less in scope than an audit, the objectives of which is the expression of an opinion on the Capital District Law Enforcement Planning Council's compliance with the requirements listed in the preceding paragraph. Accordingly, I do not express such an opinion.

With respect to the items tested, the results of those procedures disclosed no material instance of noncompliance with the requirements listed in the preceding paragraph. With respect to items not tested, nothing came to my attention that caused me to believe that the Capital District Law Enforcement Planning Council, had not complied, in all material respects, with these requirements.

This report is intended for the information of the management. However, this report is a matter of public record and distribution is not limited.

Respectively submitted,



CAPITAL DISTRICT LAW ENFORCEMENT PLANNING COUNCIL, INC.
STATE HOUSE, LOUISIANA
FISCAL YEAR-END FININGS
SEPTEMBER 30, 1984

DESCRIPTION: Bellinger Audit Report.

STATUS: No change.

* * *

DESCRIPTION: The General Fund had a fund deficit of \$7,084.

STATUS: The fund deficit increased to \$9,383.

* * *

DESCRIPTION: The Council's employees are not bonded.

STATUS: No change.

* * *

DESCRIPTION: The Council was paying sales taxes.

STATUS: No change.

**CAPITAL DISTRICT LAW ENFORCEMENT PLANNING COUNCIL, INC.
BATCH BOONE, LOUISIANA
CURRENT YEAR'S FINDINGS
YEAR ENDED SEPTEMBER 30, 1993**

DELINQUENT AUDIT REPORT

REPORTABLE CONDITION: The Council's audit report was due March 31, 1994.

CRITERIA: Louisiana Revised Statutes requires the audit to be submitted within six months year-end.

CAUSE: The Council historically has turned in the audit two years late and the Council does not have the funds to catchup.

EFFECT: The Council is not in compliance with state law.

RECOMMENDATION: I recommend that the Council submit sworn financial statements annually and increase parish contributions to catch up on its audit reporting.

MANAGEMENT RESPONSE: Management plans to audit year-ended September 30, 1994, this fall when parish contributions come in.

* * *

FUND DEFICIT

REPORTABLE CONDITION: The General Fund has a \$9,383 fund deficit.

CRITERIA: Louisiana Revised Statutes prohibits deficit spending.

CAUSE: The deficit was due to the vehicle purchase.

EFFECT: There is a \$9,383 deficit that will have to be made up.

RECOMMENDATION: I recommend that the Council increase parish contributions to make up the deficit.

MANAGEMENT RESPONSE: The deficit will be made up by increased drawdowns and parish contributions.

* * *

CAPITAL DISTRICT LAW ENFORCEMENT PLANNING COUNCIL, INC.
ANNUAL REPORT, BOEINGIAN
CURRENT YEAR'S FINDINGS
TERM ENDS DECEMBER 30, 1988

BONDED EMPLOYEES

CONDITION: My review of the insurance confirmation reveals that the Council's employees are not bonded.

CRITERIA: Good accounting control requires that assets should be safe guarded.

CAUSE: The Council does not believe a bond was necessary.

EFFECT: There is no material effect to the financial statements.

RECOMMENDATION: I recommend that the Council obtain a bond on all employees handling funds.

MANAGEMENT RESPONSE: The council does not believe a bond is necessary since dual signatures are required.

* * *

SALES TAXES

CONDITION: My test revealed that the council was paying sales taxes.

CRITERIA: State law has exempted governmental agencies from paying state and local sales taxes.

CAUSE: The Council did not know it was exempt.

EFFECT: There is no material effect to the financial statements.

RECOMMENDATION: I have given the Council a pro-forma form informing its vendors that is exempt.

MANAGEMENT RESPONSE: The council will take advantage of this money saving law.

* * *

**CAPITAL DISTRICT LAW ENFORCEMENT PLANNING COUNCIL, INC.
BRYAN BOONE, AGENSIANS
CURRENT YEAR'S FINDINGS
YEAR ENDED SEPTEMBER 30, 1985**

BANK RECONCILIATIONS

CONDITION: My review of the training fund revealed that there were no bank reconciliations for the entire year.

CRITERIA: Good accounting control requires timely bank reconciliations to ensure that all transactions are properly recorded.

CAUSE: Unknown.

EFFECT: There is no material effect to the financial statements since the auditor prepared the twelve monthly bank reconciliations.

RECOMMENDATION: I recommend that the Council prepare timely bank reconciliations on all of its bank accounts.

MANAGEMENT RESPONSE: The Council will prepare timely bank reconciliations.