

DARNALL, SIKES, KOLDER, FREDERICK & RAINEY

CPA FIRM REGISTERED IN THE STATE OF MISSISSIPPI

RECEIVED
LEGISLATIVE COUNCIL
5/12/81 10 9 53

1000 Bank One
1000 Bank One
1000 Bank One
1000 Bank One
1000 Bank One
1000 Bank One
1000 Bank One
1000 Bank One
1000 Bank One
1000 Bank One

MEMO
Pages 10 (Total 10) (10)

INDEPENDENT AUDITOR'S REPORT

1000 Bank One
1000 Bank One
1000 Bank One
1000 Bank One
1000 Bank One
1000 Bank One
1000 Bank One
1000 Bank One
1000 Bank One
1000 Bank One

1000 Bank One
1000 Bank One
1000 Bank One
1000 Bank One
1000 Bank One
1000 Bank One
1000 Bank One
1000 Bank One
1000 Bank One
1000 Bank One

To the Board of Directors
Evangeline Law Enforcement Council, Inc.
Lafayette, Louisiana

We have audited the accompanying balance sheet of Evangeline Law Enforcement Council, Inc. (a nonprofit organization) as of September 30, 1976, and the related statement of support, revenue and expenses and changes in fund balances and functional expenses for the year then ended. These financial statements are the responsibility of the organization's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards, Government Auditing Standards, issued by the Comptroller General of the United States, and the provisions of Office of Management and Budget (OMB) Circular A-133, Standards of Inspections of Higher Education and Other Specific Institutions. These standards and OMB Circular A-133 require that we 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. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Evangeline Law Enforcement Council, Inc. as of September 30, 1976, and the results of its operations for the year then ended in conformity with generally accepted accounting principles.

In accordance with Government Auditing Standards, we have also issued a report dated February 24, 1981 on our consideration of the organization's internal control structure and a report dated February 24, 1980 on the its compliance with laws and regulations.

We conducted our audit in accordance with generally accepted auditing standards for the purpose of issuing an opinion on the financial statements taken as a whole. The supplementary information, as listed in the table of contents, is presented for purposes of additional analysis and is not a required part of the

**Respectfully Acknowledged
Legislative Auditor**

By _____

RECEIVED
LEGISLATIVE COUNCIL
5/12/81 10 9 53

financial statements. Each information has been subjected to the auditing procedures applied in the audit of the financial statements and, in our opinion, is fairly stated in all material respects in relation to the financial statements taken as a whole.

Information for the year ended September 30, 1999, is presented for comparative purposes only and was estimated from the financial statements prepared by fund for that year, on which we expressed an unqualified opinion dated March 25, 1998.

Barnoff, Sikes, Kolder, Frederick & Rainey

A Corporation of Certified Public Accountants

Lafayette, Louisiana
February 28, 1999

PROSECUTE LAW ENFORCEMENT COUNCIL, INC.
Lafayette, Louisiana

Balance Sheet
September 30, 1995
With Comparative Totals for September 30, 1994

	<u>Operating Fund</u>	<u>Restricted Fund</u>	<u>Total All Funds</u>	
			<u>1994</u>	<u>1995</u>
ASSETS				
Current assets:				
Cash in bank	\$18,388	\$8,000	\$27,202	\$19,488
Harriet Ross receivable	2,481	-	2,481	2,383
Grants receivable	-	-	-	350
Total assets	<u>\$21,869</u>	<u>\$8,000</u>	<u>\$29,869</u>	<u>\$21,900</u>
LIABILITIES AND FUND BALANCES				
Current liabilities:				
Due to LELC	\$ -	\$ -	\$ -	\$ 514
Grant disbursement payable	-	8,000	8,000	1,798
Deferred revenues	-	-	-	982
Compensated absences payable	3,318	-	3,318	3,812
Total liabilities	<u>3,318</u>	<u>8,000</u>	<u>11,636</u>	<u>6,114</u>
Fund balances	<u>18,551</u>	<u>-</u>	<u>18,551</u>	<u>15,786</u>
Total liabilities and fund balances	<u>\$21,869</u>	<u>\$8,000</u>	<u>\$29,869</u>	<u>\$21,900</u>

The accompanying notes are an integral part of this statement.

DARNALL, SIKES, KOLDER, FREDERICK & RAINEY

A CORPORATION OF MISSISSIPPI (PUBLIC ACCOUNTANTS)

1987

2000 Lakeside, Ste.
 2000 Lakeside, Ste.
 2000 Lakeside, Ste.
 2000 Lakeside, Ste.
 2000 Lakeside, Ste.
 2000 Lakeside, Ste.
 2000 Lakeside, Ste.
 2000 Lakeside, Ste.

MEMPHIS
 2000 Lakeside, Ste. 200

2000 Lakeside, Ste.
 2000 Lakeside, Ste.

2000 Lakeside, Ste.
 2000 Lakeside, Ste.
 2000 Lakeside, Ste.

2000 Lakeside, Ste.
 2000 Lakeside, Ste.

2000 Lakeside, Ste.
 2000 Lakeside, Ste.

2000 Lakeside, Ste.
 2000 Lakeside, Ste.

2000 Lakeside, Ste.
 2000 Lakeside, Ste.

2000 Lakeside, Ste.
 2000 Lakeside, Ste.

**Independent Auditor's Report on Compliance with
 Specific Requirements Applicable to Major
 Federal Awards Program Transactions**

2000 Lakeside, Ste.
 2000 Lakeside, Ste.
 2000 Lakeside, Ste.
 2000 Lakeside, Ste.
 2000 Lakeside, Ste.
 2000 Lakeside, Ste.
 2000 Lakeside, Ste.
 2000 Lakeside, Ste.

To the Board of Directors
 Evangeline Law Enforcement Council, Inc.
 Lafayette, Louisiana

We have audited the financial statements of Evangeline Law Enforcement Council, Inc. (a nonprofit organization) as of and for the year ended September 30, 1986, and have issued our report thereon dated February 18, 1987.

In connection with our audit of the financial statements of Evangeline Law Enforcement Council, Inc. and with our consideration of the Organization's internal control structure used to administer federal awards programs, as required by Office of Management and Budget Circular A-133, Audits of Institutions of Higher Education and Other Nonprofit Organizations, we selected certain transactions applicable to certain major federal awards programs for the year ended September 30, 1986. As required by OMB Circular A-133, we performed auditing procedures to test compliance with the requirements governing types of services allowed or unallowed. Our procedures were substantially less in scope than an audit, the objective of which is the expression of an opinion on the Organization's compliance with these requirements. Accordingly, we do not express such an opinion.

With respect to the items tested, the results of our 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 Evangeline Law Enforcement Council, Inc. had not complied, in all material respects, with these requirements. Also, the results of our procedures did not disclose any immaterial instances of noncompliance with these requirements.

This report is intended for the information of the Board of Directors and management of Evangeline Law Enforcement Council, Inc. However, this report is a matter of public record, and its distribution is not limited.

Darnall, Sikes, Kolder, Frederick & Rainey
 a Corporation of Certified Public Accountants

Lafayette, Louisiana
 February 18, 1987

MEMPHIS
 2000 LAKESIDE, STE. 200
 MISSISSIPPI PUBLIC ACCOUNTANTS
 MEMPHIS, MISSISSIPPI
 CERTIFIED PUBLIC ACCOUNTANTS

This report is intended for the information of the Board of Directors and management of Evangelina Law Enforcement Council, Inc. However, this report is a matter of public record, and its distribution is not limited.

Darnall, Sims, Kofler, Frederick & Rainey
A Corporation of Certified Public Accountants

Lafayette, Louisiana
February 26, 1997

DARNALL, BIKES, KOLDER, FREDERICK & RAINEY

A CORPORATION INCORPORATED IN MISSISSIPPI

1978

W. J. Darnall, CPA
C. B. Bikes, CPA
C. W. Kolder, CPA
C. R. Frederick, CPA
C. L. Rainey, CPA
C. J. Darnall, CPA
C. F. Bikes, CPA
C. G. Kolder, CPA
C. H. Frederick, CPA
C. I. Rainey, CPA

MEMPHIS

Evangeline Law Enforcement Council, Inc.

Independent Auditor's Report on Compliance with the General Requirements Applicable to Federal Award Programs

1978 Federal Budget
1978-79
1978-79
1978-79

1978-79
1978-79
1978-79

1978-79
1978-79
1978-79

1978-79
1978-79
1978-79

1978-79
1978-79
1978-79

1978-79
1978-79
1978-79

1978-79
1978-79
1978-79

W. J. Darnall, CPA
C. B. Bikes, CPA
C. W. Kolder, CPA
C. R. Frederick, CPA
C. L. Rainey, CPA
C. J. Darnall, CPA
C. F. Bikes, CPA
C. G. Kolder, CPA
C. H. Frederick, CPA
C. I. Rainey, CPA

To the Board of Directors
Evangeline Law Enforcement Council, Inc.
Lafayette, Louisiana

We have audited the financial statements of Evangeline Law Enforcement Council, Inc. (a nonprofit organization) as of and for the year ended September 30, 1978, and have issued our report thereon dated February 26, 1977.

We have applied procedures to test Evangeline Law Enforcement Council, Inc.'s compliance with the following requirements applicable to its Federal award programs, which are identified in the accompanying schedule of Federal awards, for the year ended September 30, 1978:

Political activity
Civil rights
Federal financial reports
Drug - Free Workplace Act

Our procedures were limited to the applicable procedures described in the Office of Management and Budget's Compliance Supplement for Recipients of Institutions of Higher Learning and Other Nonprofit Institutions. Our procedures were substantially less in scope than an audit, the objective of which is the expression of an opinion on Evangeline Law Enforcement Council, Inc.'s compliance with the requirements listed in the preceding paragraph. Accordingly, we do not express such an opinion.

With respect to the items tested, the results of those procedures disclosed no material instances of noncompliance with the requirements listed in the second paragraph of this report. With respect to items not tested, nothing came to our attention that caused us to believe that Evangeline Law Enforcement Council, Inc. had not complied, in all material respects, with those requirements. Also, the results of our procedures did not disclose any immaterial instances of noncompliance with those requirements.

Recommendation:

Based upon the size of the operation and the cost-benefit of additional personnel, it may not be feasible to achieve complete segregation of duties.

Response:

No response is considered necessary.

A material weakness is a reportable condition in which the design or operation of one or more of the internal control structure elements does not reduce to a relatively low level the risk that noncompliance with laws and regulations that would be material to a federal awards program being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions.

Our 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. We believe the reportable condition described above is a material weakness.

This report is issued for the information of the Board of Directors and management of Burgaline Law Enforcement Council, Inc. However, this report is a matter of public record, and its distribution is not limited.

Dunnell, Sikes, Kohler, Frederick & Rainey
A Corporation of Certified Public Accountants

Lafayette, Louisiana
February 26, 1987

DARNALL, SIKES, KOLDER, FREDERICK & RAINEY

INDEPENDENT ACCOUNTANTS

1000 Lakeside Drive
Baton Rouge, Louisiana 70801
P.O. Box 1000
Baton Rouge, Louisiana 70801
Telephone: (504) 383-1000
Telex: 383100
Cable: DARNALL

MEMPHIS

August 28, 1987

Independent Auditor's Report on Compliance Based on an Audit of Financial Statements Performed in Accordance with Government Auditing Standards

One P. O. Box 1000
Baton Rouge, LA 70801
Attention: Board of Directors
Evangelical Law Enforcement Council, Inc.
Baton Rouge, LA 70801
Telephone: (504) 383-1000
Telex: 383100
Cable: DARNALL

To the Board of Directors
Evangelical Law Enforcement Council, Inc.
Baton Rouge, Louisiana

We have audited the financial statements of Evangelical Law Enforcement Council, Inc. (a nonprofit organization) as of and for the year ended September 30, 1986, and have issued our report thereon dated February 28, 1987.

We conducted our audit in accordance with generally accepted auditing standards, Government Auditing Standards, issued by the Comptroller General of the United States, and the provisions of Office of Management and Budget (OMB) Circular A-133, Audit of Institutions of Higher Education and Other Nonprofit Institutions. These standards and OMB Circular A-133 require that we 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 Evangelical Law Enforcement Council, Inc. is the responsibility of Evangelical Law Enforcement Council, Inc.'s management. As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we performed tests of Evangelical Law Enforcement Council, Inc.'s compliance with certain provisions of laws, regulations, contracts and grants. However, the objective of our audit of the financial statements was not to provide an opinion on overall compliance with such provisions. Accordingly, we do not express such an opinion.

The results of our tests disclosed no instances of noncompliance that are required to be reported under Government Auditing Standards.

MEMPHIS

1000 Lakeside Drive
Baton Rouge, LA 70801

600 Independence
Baton Rouge, LA 70801
Phone: (504) 383-1000

400 N. State Street
Baton Rouge, LA 70801
Phone: (504) 383-1000

1000 Lakeside Drive
Baton Rouge, LA 70801
Phone: (504) 383-1000

600 Independence
Baton Rouge, LA 70801
Phone: (504) 383-1000

400 N. State Street
Baton Rouge, LA 70801
Phone: (504) 383-1000

1000 Lakeside Drive
Baton Rouge, LA 70801
Phone: (504) 383-1000

This report is intended for the information of the Board of Directors and management of Mississippi Law Enforcement Council, Inc. However, this report is a matter of public record, and its distribution is not limited.

Dunnell, Sikes, Kohler, Frederick & Rainey
a Corporation of Certified Public Accountants

Lafayette, Louisiana
February 26, 1997

TABLE OF CONTENTS

	Page
INDEPENDENT AUDITOR'S REPORT	1-2
FINANCIAL STATEMENTS	
Balance sheet	3
Statement of support, revenue and expenses and changes in fund balances	4
Statement of functional expenses	5
Notes to financial statements	4-8
SUPPLEMENTARY INFORMATION	
Statement of cash flows	10
INTERNAL CONTROL, COMPLIANCE AND OTHER GRANT INFORMATION	
Independent Auditor's Report on Internal Control Structure Issued on an Audit of Financial Statements Performed in Accordance with Government Auditing Standards	12-14
Independent Auditor's Report on Compliance Based on an Audit of Financial Statements Performed in Accordance with Government Auditing Standards	15-16
Independent Auditor's Report on Internal Control Structure Used in Administering Federal Awards	17-19
Independent Auditor's Report on Compliance with the General Requirements Applicable to Federal Awards Programs	20-21
Independent Auditor's Report on Compliance with Specific Requirements Applicable to Certain Federal Awards Program Transactions	22
Independent Auditor's Report on Schedule of Federal Awards	23
Schedule of Federal Awards	24

PAROLELINE LAW ENFORCEMENT COUNCIL, INC.
Lafayette, Louisiana

Statement of Support, Revenue and Expenses and Changes in Fund Balances
Year Ended September 30, 1994
With Comparative Totals for the Year Ended September 30, 1993

	<u>Operating</u> <u>Fund</u>	<u>Restricted</u> <u>Fund</u>	<u>Total all Funds</u>	
			<u>1994</u>	<u>1993</u>
Public support:				
Grants from government agencies	\$ -	\$113,826	\$113,826	\$113,826
Revenue:				
District dues	33,083	1,518	34,601	32,851
Interest income	682	-	682	573
Total revenue	<u>33,765</u>	<u>1,518</u>	<u>35,283</u>	<u>33,424</u>
Total public support and revenue	<u>33,765</u>	<u>115,344</u>	<u>149,148</u>	<u>147,250</u>
Expenses:				
Program services -				
Block training	-	1,862	1,862	1,388
Correction training	-	34,846	34,846	139,784
Juvenile detention	-	18,880	18,880	8,130
Total program services	<u>-</u>	<u>55,588</u>	<u>54,588</u>	<u>149,302</u>
Supporting services -				
Management and general	30,132	13,912	44,044	48,474
Total expenses	<u>30,132</u>	<u>69,500</u>	<u>99,632</u>	<u>197,776</u>
Excess of public support and revenue over expenses	3,633	-	3,633	1,674
Fund balances, beginning of year	<u>32,120</u>	<u>-</u>	<u>32,120</u>	<u>31,018</u>
Fund balances, end of year	<u>35,753</u>	<u>\$ -</u>	<u>\$ 35,753</u>	<u>\$ 32,692</u>

The accompanying notes are an integral part of this statement.

polices and procedures and whether they have been placed in operation, and we assessed control risk in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control structure. Accordingly, we do not express such an opinion.

We noted a certain matter involving the internal control structure and its operation that we consider to be a reportable condition under standards established by the American Institute of Certified Public Accountants. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control structure that, in our judgment, would adversely affect the organization's ability to record, process, summarize, and report financial data in a manner that is consistent with the assertions of management in the financial statements.

Inadequate Segregation of Accounting Functions

Finding:

Due to the small number of employees, the Evangelical Law Enforcement Council, Inc. did not have adequate segregation of functions within the accounting system.

Recommendation:

Based upon the size of the operation and the availability of additional personnel, it may not be feasible to achieve complete segregation of duties.

Response:

No response is considered necessary.

A material weakness is a reportable condition in which the design, or operation of one or more of the internal control structure elements does not reduce to a relatively 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.

Our 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. We believe the reportable condition described above is a material weakness.

This condition was considered in determining the nature, timing, and extent of the procedures to be performed in our audit of the financial statements of Evangelical Law Enforcement Council, Inc. for the year ended September 30, 1990, and this report does not affect our report thereon dated February 18, 1993.

9305

RECEIVED
FISCAL YEAR MONITOR

SEP 27 11 41 53

OFFICIAL
FILE COPY
DO NOT SEND OUT

PLEASE REPLY
using both the
copy and FILE
BACK - 1143

**EVANGELINE LAW ENFORCEMENT
COUNCIL, INC,
Lafayette, Louisiana**

Financial Report

Year Ended September 30, 1992

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 Basse Rouge office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date APR 02 1993

CYRILLINE LAW ENFORCEMENT COUNCIL, INC.
Lafayette, Louisiana.

Schedule of Federal Awards
For the Years Ended September 30, 1996 and 1995

<u>Federal Assistance Program Title</u>	Federal CFDA Number	1996 Disbursements/ Expenditures	1995 Disbursements/ Expenditures
Department of Justice:			
Drug Assistance Program	16.579	\$16,816	\$16,876
Juvenile Justice Dependency Prevention	16.542	1,518	1,558
Juvenile Detention Reimbursement Program	16.548	16,000	9,750
Juvenile Justice Clerk Training Program	16.543	2,962	2,988
Totals		<u>\$38,306</u>	<u>\$29,500</u>

DARNALL, SIKES, KOLDER, FREDERICK & RAINY

A CORPORATION OF CERTIFIED PUBLIC ACCOUNTANTS

1000 P. O. Box 134
1000 P. O. Box 134
1000 P. O. Box 134
1000 P. O. Box 134
1000 P. O. Box 134
1000 P. O. Box 134
1000 P. O. Box 134
1000 P. O. Box 134
1000 P. O. Box 134
1000 P. O. Box 134

MEMPHIS
1000 P. O. Box 134

1000 P. O. Box 134
1000 P. O. Box 134
1000 P. O. Box 134
1000 P. O. Box 134
1000 P. O. Box 134
1000 P. O. Box 134
1000 P. O. Box 134
1000 P. O. Box 134
1000 P. O. Box 134
1000 P. O. Box 134

Independent Auditor's Report on Schedule of Federal Awards

1000 P. O. Box 134
1000 P. O. Box 134
1000 P. O. Box 134

1000 P. O. Box 134
1000 P. O. Box 134
1000 P. O. Box 134

1000 P. O. Box 134
1000 P. O. Box 134
1000 P. O. Box 134

1000 P. O. Box 134
1000 P. O. Box 134
1000 P. O. Box 134

1000 P. O. Box 134
1000 P. O. Box 134
1000 P. O. Box 134

1000 P. O. Box 134
1000 P. O. Box 134
1000 P. O. Box 134

1000 P. O. Box 134
1000 P. O. Box 134
1000 P. O. Box 134

To the Board of Directors
Evangelical Law Enforcement Council, Inc.
Lafayette, Louisiana

We have audited the financial statements of the Evangelical Law Enforcement Council, Inc. (a nonprofit organization) as of and for the year ended September 30, 1996, and have issued our report thereon dated February 26, 1997. These financial statements are the responsibility of the Organization's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards, Government Auditing Standards, issued by the Comptroller General of the United States, and the provisions of Office of Management and Budget Circular A-133, Standards of Restrictions of Higher Education and Other Nonprofit Organizations. These standards and OMB Circular A-133 require that we 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. We believe that our audit provides a reasonable basis for our opinion.

Our audit was made for the purpose of forming an opinion on the financial statements of Evangelical Law Enforcement Council, Inc. taken as a whole. The accompanying schedule of federal awards is presented for purposes of additional analysis and is not a required part of the financial statements. The information in that schedule has been subjected to the auditing procedures applied in the audit of the financial statements and, in our opinion, is fairly presented in all material respects in relation to the financial statements taken as a whole.

Darnall, Sikes, Kolder, Frederick & Rainy

A Corporation of Certified Public Accountants

Lafayette, Louisiana
February 26, 1997

MEMPHIS
1000 P. O. Box 134
1000 P. O. Box 134
1000 P. O. Box 134

DARNALL, SIKES, KOLDER, FREDERICK & RAINY

CPA FIRM REGISTERED UNDER FEDERAL LAWS

1. Larry Sikes, CPA
2. James Kolder, CPA
3. Darnall Sikes, CPA
4. Fred Rainy, CPA
5. Robert Sikes, CPA
6. Robert Kolder, CPA
7. Robert Frederick, CPA
8. Robert Rainy, CPA
9. Robert Sikes, CPA
10. Robert Kolder, CPA
11. Robert Frederick, CPA
12. Robert Rainy, CPA

MEMPHIS

Registered General CPA Firm

Independent Auditor's Report on Internal Control Structure Based on an Audit of Financial Statements Performed in Accordance with Government Auditing Standards

1. Larry Sikes, CPA
2. James Kolder, CPA
3. Darnall Sikes, CPA
4. Fred Rainy, CPA
5. Robert Sikes, CPA
6. Robert Kolder, CPA
7. Robert Frederick, CPA
8. Robert Rainy, CPA
9. Robert Sikes, CPA
10. Robert Kolder, CPA
11. Robert Frederick, CPA
12. Robert Rainy, CPA

Office Address
4000 Poplar Avenue
Memphis, TN 38117
(901) 521-1111

1300 Springs Road
Suite 101
Memphis, TN 38117
(901) 521-1111

1400 Poplar Avenue
Suite 101
Memphis, TN 38117
(901) 521-1111

1500 Poplar Avenue
Suite 101
Memphis, TN 38117
(901) 521-1111

1600 Poplar Avenue
Suite 101
Memphis, TN 38117
(901) 521-1111

1700 Poplar Avenue
Suite 101
Memphis, TN 38117
(901) 521-1111

1800 Poplar Avenue
Suite 101
Memphis, TN 38117
(901) 521-1111

To the Board of Directors
Evangeline Law Enforcement Council, Inc.
Lafayette, Louisiana

We have audited the financial statements of Evangeline Law Enforcement Council, Inc. (a nonprofit organization) as of and for the year ended September 30, 1994, and have issued our report thereon dated February 28, 1997.

We conducted our audit in accordance with generally accepted auditing standards, Government Auditing Standards, issued by the Comptroller General of the United States, and the provisions of Office of Management and Budget (OMB) Circular A-133, Policy of Identification of Higher Education and Other Nonprofit Institutions. These standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

The management of Evangeline Law Enforcement Council, Inc. is responsible for establishing and maintaining an internal control structure. 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 recorded 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 our audit of the financial statements of the Evangeline Law Enforcement Council, Inc. for the year ended September 30, 1994, we obtained an understanding of the internal control structure. With respect to the internal control structure, we obtained an understanding of the design of relevant

MEMPHIS
MEMPHIS OFFICE OF
THE COMPTROLLER GENERAL
OFFICE OF MANAGEMENT
AND BUDGET

INTERNAL CONTROL, COMPLIANCE
AND OTHER GRANT INFORMATION

KRAMERLINE LAB EXPERIMENT COUNCIL, INC.
Lafayette, Louisiana

Statement of Cash Flows
Year Ended September 30, 1994
with Comparative Totals for the Year Ended September 30, 1993

	Operating —Paid—	Restricted —Paid—	Total All Funds —1994—	—1993—
Cash Flows from operating activities:				
Income of public support and income over expenses	\$ 3,385	\$ —	\$ 3,385	\$ 3,254
Adjustments to reconcile income of public support and revenue over expenses to net cash provided by operating activities:				
Changes in current assets and liabilities:				
(Increase) decrease in receivables	(1,188)	340	(848)	26,185
Increase (decrease) in grant disbursements payable	-	4,010	4,010	(74,944)
Increase (decrease) in due to LOLE	-	(120)	(120)	254
Decrease (Increase) in deferred revenue	-	(882)	(882)	982
Increase in compensated absences payable	111	-	111	392
Total adjustments	<u>(1,077)</u>	<u>3,848</u>	<u>2,771</u>	<u>(12,833)</u>
Net cash provided by operating activities	2,308	5,818	7,326	14,133
Cash and cash equivalents, beginning of period	<u>28,686</u>	<u>2,882</u>	<u>31,568</u>	<u>25,513</u>
Cash and cash equivalents, end of period	<u>\$30,994</u>	<u>\$8,800</u>	<u>\$ 39,794</u>	<u>\$ 38,686</u>

SUPPLEMENTARY INFORMATION

EVANGELINE LAW ENFORCEMENT COUNCIL, INC.
Lafayette, Louisiana

Notes to Financial Statements (Continued)

(4) Deferred Revenues

Deferred revenues of \$ -0- and \$982 for 1996 and 1995, respectively, represent fees collected in advance from the following programs:

	<u>1996</u>	<u>1995</u>
See 542 State Grants	\$ -	\$ 982

(5) Pending Litigation

There is no litigation pending against the Evangeline Law Enforcement Council, Inc. at September 30, 1996.

EVANGELINE LAW ENFORCEMENT COUNCIL, INC.
Lafayette, Louisiana

Notes to Financial Statements (Continued)

F. Donated Services and Materials

Donated services and materials are stated at their estimated fair value on the date donated. Estimated amounts are immaterial in relation to total expenses.

G. Vacation and Sick Leave

Vacation and sick leave are recorded as expenses of the period in which paid. Accrued unused vacation and sick leave are carried forward to succeeding fiscal years. Upon separation from service, an employee shall be paid their accrued vacation and sick leave in a lump sum up to a maximum of 120 hours. A liability of \$5,928 for compensated absence has been recorded as of September 30, 1994.

(C) Grants From Governmental Agencies

A summary of grants from governmental agencies during the years ended September 30, 1994 and 1995 follows:

<u>Restricted Fund</u>	<u>1994</u>	<u>1995</u>
Federal funds:		
Drug administration funds	\$ 14,824	\$ 14,824
Juvenile administration funds	1,538	1,538
State reimbursed funds:		
Correction training	76,840	125,384
Federal reimbursed funds:		
Block training	1,343	1,389
Juvenile grant	<u>18,832</u>	<u>8,250</u>
Total	<u>\$213,234</u>	<u>\$159,804</u>

(3) Grants Receivable

Grants receivable on September 30, 1994 and 1995 are as follows:

	<u>1994</u>	<u>1995</u>
Federal reimbursed funds:		
Block training	\$ -	\$ 348

BOUNCELINE LAD ENFORCEMENT COUNCIL, INC.
Lafayette, Louisiana

Statement of Functional Expenses
Year Ended September 30, 1986
With Comparative Totals for the Year Ended September 30, 1985

	Program Activities			Total	Supporting Activities	Total Program and Supporting Activities
	Books Donated	Corrective Training	Juvenile Recreators			
Salaries and related expenses	\$ -	\$ -	\$ -	\$ -	\$44,481	\$ 44,481
Juvenile block training	1,882	-	-	1,882	-	1,882
Juvenile detection	-	-	16,880	16,880	-	16,880
Professional fees	-	-	-	-	2,300	2,300
Traavel and mileage	-	18,940	-	18,940	143	19,083
Postage	-	-	-	-	1,849	1,849
Supplies	-	-	-	-	382	382
Other costs	-	-	-	-	602	602
Total expenses	\$1,882	\$18,940	\$16,880	\$37,702	\$46,025	\$83,727

The accompanying notes are an integral part of this statement.

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, we have classified the significant internal control structure policies and procedures used in administering federal awards programs in the following categories:

Cash
Support, program service fees, revenues, and receivables
Expenses for goods and services and accounts payable
Payroll and related liabilities

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

During the year ended September 30, 1996, Evangelina Law Enforcement Council, Inc. had no major federal awards programs and expended 100% of its total federal awards under the following nonmajor programs:

Drug Assistance Program
Juvenile Justice Dependency Prevention Program
Juvenile Detention Reimbursement Program
Juvenile Justice Block Training Program

We performed tests of controls, as required by OMB Circular A-133, to evaluate the effectiveness of the design and operation of internal control structure policies and procedures that we considered relevant to preventing or detecting material noncompliance with specific requirements, general requirements, and requirements governing claims for advances and reimbursements and amounts claimed or used for matching, when any applicable to the aforementioned nonmajor programs. Our procedures were less in scope than would be necessary to render an opinion on these internal control structure policies and procedures. Accordingly, we do not express such an opinion.

We noted a certain matter involving the internal control structure and its operation that we consider to be a reportable condition under standards established by the American Institute of Certified Public Accountants. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control structure that, in our judgment, would adversely affect the organization's ability to administer federal awards programs in accordance with applicable laws and regulations.

Inadequate Segregation of Accounting Functions

Finding:

Due to the small number of employees, the Evangelina Law Enforcement Council, Inc. did not have adequate segregation of functions within the accounting system.

DARNALL, SIKES, KOLDER, FREDERICK & RAINEY

MEMBERS OF THE INSTITUTE OF ACCOUNTANTS

1987

2000 Pines, Ltd.
2000 Pines, Ltd.
2000 Pines, Ltd.
2000 Pines, Ltd.
2000 Pines, Ltd.
2000 Pines, Ltd.
2000 Pines, Ltd.
2000 Pines, Ltd.
2000 Pines, Ltd.
2000 Pines, Ltd.

MEMBER

2000 Pines, Ltd.

2000 Pines, Ltd.
2000 Pines, Ltd.
2000 Pines, Ltd.
2000 Pines, Ltd.
2000 Pines, Ltd.
2000 Pines, Ltd.
2000 Pines, Ltd.
2000 Pines, Ltd.
2000 Pines, Ltd.
2000 Pines, Ltd.

Independent Auditor's Report on Internal Control Structure Used in Administering Federal Awards

2000 Pines, Ltd.
2000 Pines, Ltd.
2000 Pines, Ltd.

2000 Pines, Ltd.
2000 Pines, Ltd.
2000 Pines, Ltd.

2000 Pines, Ltd.
2000 Pines, Ltd.
2000 Pines, Ltd.

2000 Pines, Ltd.
2000 Pines, Ltd.
2000 Pines, Ltd.

2000 Pines, Ltd.
2000 Pines, Ltd.
2000 Pines, Ltd.

2000 Pines, Ltd.
2000 Pines, Ltd.
2000 Pines, Ltd.

2000 Pines, Ltd.
2000 Pines, Ltd.
2000 Pines, Ltd.

To the Board of Directors
Evangelical Law Enforcement Council, Inc.
Lafayette, Louisiana

We have audited the financial statements of Evangelical Law Enforcement Council, Inc. (a nonprofit organization) as of and for the year ended September 30, 1996, and have issued our report thereon dated February 26, 1997.

We conducted our audit in accordance with generally accepted auditing standards, Government Auditing Standards, issued by the Comptroller General of the United States, and the provisions of Office of Management and Budget (OMB) Circular A-133, Audits of Institutions of Higher Education and Other Nonprofit Institutions. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

In planning and performing our audit for the year ended September 30, 1996, we considered the Organization's internal control structure in order to determine our auditing procedures for the purpose of expressing our opinion on Evangelical Law Enforcement Council, Inc.'s financial statements and to report on the internal control structure in accordance with OMB Circular A-133. This report addresses our consideration of internal control structure policies and procedures relevant to compliance with requirements applicable to federal awards programs. We have addressed internal control structure policies and procedures relevant to our audit of the financial statements in a separate report dated February 26, 1997.

The management of Evangelical Law Enforcement Council, Inc. is responsible for establishing and maintaining an internal control structure. 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 recorded in accordance with management's authorization and recorded properly to permit the preparation of financial statements in accordance with generally accepted accounting principles, and that federal awards programs are managed in compliance with applicable laws and regulations. Because of inherent limitations in any internal

MEMBER OF
THE INSTITUTE OF ACCOUNTANTS
MEMBER OF THE INSTITUTE OF ACCOUNTANTS
MEMBER OF THE INSTITUTE OF ACCOUNTANTS
MEMBER OF THE INSTITUTE OF ACCOUNTANTS

EVANGELINE LAW ENFORCEMENT COUNCIL, INC.
Lafayette, Louisiana

Notes to Financial Statements

(1) Summary of Significant Accounting Policies

A. Nature of Activities

The Evangeline Law Enforcement Council, Inc. (the Organization) operates as a nonprofit corporation under the laws of the State of Louisiana. The primary purpose of the Organization is to identify the problems and needs of the various law enforcement agencies in its planning area and develop a long range master plan to implement improvements through the use of resources available under the provisions of the Hurricane Crisis Control and Safe Streets Act of 1968.

B. Fund Accounting

In order to comply with restrictions which donors place on grants and other gifts as well as designations made by its governing board, the principles of fund accounting are used. Accordingly, all assets, liabilities and activities are stated on the accrual basis and are accounted for in the operating and restricted funds. All funds over which the Board of Directors has discretionary control have been included in the operating fund.

C. Grants Receivable/Deferred Revenue

Grants receivable and deferred revenue in the restricted fund results from grants and other support which have been restricted by the donor for a specific purpose. Revenue in the restricted fund is recognized only to the extent that related expenses have been incurred.

D. Income Tax Status

The Organization 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.

E. Statement of Cash Flows

The Organization considers all highly liquid investments with a maturity of three months or less at the date of acquisition to be cash equivalents.

This report is intended for the information of the Board of Directors and management of Evangelical Law Enforcement Council, Inc. However, this report is a matter of public record, and its distribution is not limited.

Darnoff, Sikes, Kofler, Frederick & Rainey

A Corporation of Certified Public Accountants

Lafayette, Louisiana
February 24, 1997