

**NORTHWEST LAW ENFORCEMENT PLANNING AGENCY, INC.**  
Shreveport, Louisiana

For the Year Ended June 30, 1996

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**TOM MILHOAN**  
Certified Public Accountant

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

101 North Ochs Street  
Baldwin, Louisiana 70001  
(504) 833-6990

**INDEPENDENT AUDITOR'S COMBINED REPORT ON THE  
BASIC FINANCIAL STATEMENTS AND THE  
SCHEDULE OF FEDERAL AWARDS**

To the Board of Directors  
Northwest Law Enforcement  
Planning Agency, Inc.  
Shreveport, Louisiana

I have audited the accompanying balance sheet of Northwest Law Enforcement Planning Agency, Inc. (a nonprofit organization) as of June 30, 1996, and the related statements of support and retention, expenses and fund balance, and cash flows for the year then ended. These financial statements are the responsibility of the Agency's management. 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, Government Auditing Standards, issued by the Comptroller General of the United States, and the provisions of Office of Management and Budget Circular A-115, "Audit of Institutions of Higher Education and Other Nonprofit Institutions." These standards and OMB Circular A-115 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 Northwest Law Enforcement Planning Agency, Inc. as of June 30, 1996, 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 reports dated December 9, 1996, on my consideration of Northwest Law Enforcement Planning Agency, Inc. internal control structure and reports dated December 9, 1996, on its compliance with laws and regulations.

My audit was made for the purpose of forming an opinion on the basic financial statements of Northwest Law Enforcement Planning Agency, Inc. taken as a whole. The accompanying Schedule of Federal Awards is presented for the purposes of additional analysis and is not a required part of the basic financial statements. The information in that schedule has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in my opinion, is fairly presented in all material respects in relation to the basic financial statements taken as a whole.

*Tom Milhoan*

Baldwin, Louisiana  
December 9, 1996

**NORTHWEST LAW ENFORCEMENT PLANNING AGENCY, INC.**  
Shreveport, Louisiana

Balance Sheet  
June 30, 1986

(With Comparative Totals for June 30, 1985)

	June 30, 1986			June 30, 1985
	Operating Funds <u>Unrestricted</u>	Loan Funds <u>Restricted</u>	Total <u>All Funds</u>	
<b>ASSETS</b>				
Current Assets:				
Cash and Cash Equivalents	\$ 9,004	\$41,117	\$ 50,121	\$18,000
Accounts Receivable				
Membership Dues	-	-	-	111
Federal and State Grants	-	21,200	21,200	21,800
Total Current Assets	<u>9,004</u>	<u>62,317</u>	<u>71,321</u>	<u>40,911</u>
<b>TOTAL ASSETS</b>	<b><u>\$ 9,004</u></b>	<b><u>\$62,317</u></b>	<b><u>\$ 71,321</u></b>	<b><u>\$40,911</u></b>
<b>LIABILITIES AND FUND BALANCES</b>				
Current Liabilities:				
Accounts Payable	\$ -	\$ 60,000	\$ 60,000	\$ 60,167
Deferred Revenue	1,674	-	1,674	-
Program Income	-	6,117	6,117	14,077
<b>TOTAL LIABILITIES</b>	<b>1,674</b>	<b>66,117</b>	<b>67,791</b>	<b>74,244</b>
Fund Balances - Unrestricted	<u>7,330</u>	<u>-</u>	<u>7,330</u>	<u>6,730</u>
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<b><u>\$ 9,004</u></b>	<b><u>\$66,117</u></b>	<b><u>\$ 73,121</u></b>	<b><u>\$40,911</u></b>

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

**NORTHWEST LAW ENFORCEMENT PLANNING AGENCY, INC.**  
**Shreveport, Louisiana**

**Statement of Support and Revenue, Expenses,  
 and Fund Balances**  
**For the Year Ended June 30, 1996**  
**(With Comparative Totals for June 30, 1995)**

	Operating Funds Unrestricted	Grant Funds Restricted	Total All Funds	June 30, 1996 Total
<b>SUPPORT AND RECEIPTS</b>				
Membership Dues	\$ 26,000	\$ -	\$ 26,000	\$ 26,000
Federal and State Grants:				
U.S. B.I. Program	-	-	-	42,847
Matching Grants	-	-	-	21,524
Biweekly Detention Reimbursement	-	29,671	29,671	98,400
Basic Training	-	62,000	62,000	13,800
Conventional Officer Training	-	24,100	24,100	98,300
Block Training - Act 562	-	28,000	28,000	48,800
<b>TOTAL SUPPORT AND RECEIPTS:</b>	<u>26,000</u>	<u>121,771</u>	<u>147,771</u>	<u>222,671</u>
<b>EXPENSES</b>				
Administrative Fee	20,000	-	20,000	20,000
Loan - Biweekly Fund Fee	(500)	-	(500)	(500)
Federal and State Grants:				
U.S. B.I. Salaries and Supplies	-	-	-	42,895
Biweekly Detention Reimbursement	-	29,671	29,671	98,000
Basic Training	-	62,000	62,000	13,800
Conventional Officer Training	-	24,100	24,100	14,500
Block Training - Act 562	-	28,000	28,000	48,800
<b>TOTAL EXPENSES</b>	<u>20,477</u>	<u>121,771</u>	<u>142,248</u>	<u>222,428</u>
Transfers of Support and Revenue Over (Under) Expenses	523	-	523	523
Fund Balances, Beginning of Year	<u>6,720</u>	<u>-</u>	<u>6,720</u>	<u>6,720</u>
<b>Fund Balances, End of Year</b>	<u>\$ 7,293</u>	<u>\$ -</u>	<u>\$ 7,293</u>	<u>\$ 7,293</u>

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

**NORTHWEST LAW ENFORCEMENT PLANNING AGENCY, INC.**  
 Shreveport, Louisiana

**Statement of Cash Flows**  
**For the Year Ended June 30, 1996**

	Operating Funds Unrestricted	Grant Funds Restricted	Total All Funds
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>			
Increase (Decrease) and Reversal Over Expenses	\$ 500	\$ -	\$ 500
Adjustments to reconcile net income to net cash provided (used) by operating activities:			
(Increase)/Decrease in Accounts Receivable	500	1,600	2,100
(Increase)/Decrease in Accounts Payable		(60,800)	(60,800)
Accrued Liabilities			
Program Income		(18,200)	(18,200)
Deferred Revenue	2,670	-----	2,670
<b>NET CASH PROVIDED (CONSUMED) BY OPERATING ACTIVITIES</b>	<u>3,570</u>	<u>(59,200)</u>	<u>(55,630)</u>
<b>NET INCREASE (OR DECREASE) IN CASH</b>	3,570	(59,200)	(55,630)
CASH AT BEGINNING OF YEAR	6,300	50,668	56,968
<b>CASH AT END OF YEAR</b>	<u>\$ 9,870</u>	<u>\$ (8,532)</u>	<u>\$ 1,338</u>

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

**NORTHWEST LAW ENFORCEMENT PLANNING AGENCY, INC.**  
Shreveport, Louisiana

Notes to the Financial Statements  
For the Year Ended June 30, 1995

**A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**General**

Northwest Law Enforcement Planning Agency, Inc. (hereinafter referred to as Northwest), 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 (LS) 1:209 et seq., provides planning, assistance, and advice on criminal justice activities and projects to the various local law enforcement agencies within the parishes of Bienville, Bossier, Cade, Calcasieu, Debono, Lincoln, Natchitoches, Red River, Sabine, and Webster.

**Fund Accounting**

The assets, liabilities, and fund balances have been presented in the fund basis of accounting from the organization's records that are maintained on a program account basis. Generally accepted accounting principles require the accounts to be maintained in accordance with the principles of fund accounting. This is a procedure by which resources for various purposes are classified for accounting and reporting purposes into funds that are in accordance with activities or objectives specified.

The assets, liabilities, and fund balances are reported by two fund groups. The unrestricted operating funds represent the portion of expendable funds that are available for the support of operations and are designated for specific purposes by action of the board of directors. The restricted grant funds may only be utilized in accordance with purposes established by the donors of such funds.

**Support and Revenue**

Membership dues are the primary source of unrestricted operating funds. The schedule of dues for each parish is adopted annually by the Board of Directors.

The restricted grant funds consist primarily of subgrants approved by the Governor of the State of Louisiana, administered by the Louisiana Commission on Law Enforcement and Administration of Criminal Justice (LCLEJ), to be used for specific programs. These subgrants, funded by Federal and state agencies, 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 LCLEJ for approval require specific information and budgets as to the use of these grant funds.

**Cash and Equivalents**

For the Statement of Cash Flows, cash is defined as all monies in checking and savings accounts, certificates of deposit maturing in one year or less, and cash on hand.

(Continued)

**NORTHWEST LAW ENFORCEMENT PLANNING AGENCY, INC.**  
Shreveport, Louisiana

Notes to the Financial Statements  
For the Year Ended June 30, 1996

**Exempt Tax Status**

Northwest qualifies as a tax-exempt organization under Section 501(c)(3) of the Internal Revenue Code and, therefore, has no provision for Federal income taxes.

**Concentration of Credit Risk**

Northwest's deposits are concentrated in one financial institution. FDIC coverage is available up to \$100,000; amounts in excess of this are uninsured and are subject to loss should the bank fail (with a possible offset against the outstanding loans, if any). During the year ended June 30, 1996 the organization's bank balance did not exceed FDIC coverage.

**Fair Valuations**

Fair values are presented to facilitate financial analysis. Data in these columns do not present financial position, results of operation and changes in fund balances in conformity with generally accepted accounting principles. Neither is such data comparable in a consolidation.

**Comparative Data**

The financial information for the year ended June 30, 1995, presented for comparative purposes, is not intended to be a complete financial statement presentation.

**B - CASH**

Cash consists of the balance in the operating account as follows:

Operating Funds, Unrestricted	\$ 9,924
Grant Funds, Restricted	<u>43,112</u>
Total	<u>\$ 53,036</u>

**C - ACCOUNTS RECEIVABLE - RESTRICTED GRANT FUNDS**

This amount represents money spent for budgeted program costs that will be reimbursed by L.C.L.E. To date, program expenditures have been incurred by the following programs:

Basic Training	95-PB-A-1-0004	\$ 2,700
Basic Training	96-PB-A-1-0004	<u>19,500</u>
Total		<u>\$ 22,200</u>

(Continued)

**NORTHWEST LAW ENFORCEMENT PLANNING AGENCY, INC.**

Shreveport, Louisiana

Notes to the Financial Statements  
For the Year Ended June 30, 1996

**D- ACCOUNTS PAYABLE - RESTRICTED GRANT FUNDS**

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

Basic Training	96-FB-A-1-0000	\$ 19,500
Continental Officer Training	96-FB-A-1-0000	10,500
Basic Training - Jun 96	96-FB-A-3-0000	30,500
<b>Total</b>		<u>\$ 60,500</u>

**E. DEFERRED REVENUE**

Deferred revenue consists of local dues received prior to year end for the subsequent fiscal year ending June 30, 1997.

**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 was received and applied as follows for the year ended June 30, 1996:

	Drug Block 99-01-01.2-0019	Drug Block 91-01-01.2-0018	D.A.R.E. Program 96-01-01.01-0048
Balance, June 30, 1995	\$ 4,200	\$ 185	\$ 0,283
Program Income Refunded	-	-	10,283
Local Match Received	-	-	-
Local Match Expended	-	-	-
<b>Balance, June 30, 1996</b>	<u>\$ 4,200</u>	<u>\$ 185</u>	<u>\$ -</u>



**NORTHWEST LAW ENFORCEMENT PLANNING AGENCY, INC.**  
 Shreveport, Louisiana

Notes to the Financial Statements  
 For the Year Ended June 30, 1995

**II - RESTRICTED GRANT FUNDS**

Northwest received and spent the following funds from Federal and state programs:

	State	Matching Contributions	Total	Expenses			Commitments		
				Fiscal Year	Fiscal Year	Total	Fiscal Year	Fiscal Year	Total
<b>DEVELOPMENT</b>									
Agency Education Benefit PROGRAM (1995-96)	\$	-	\$	\$	\$2,000	\$2,000	\$	\$2,000	\$2,000
Total Federal Grants				\$	\$2,000	\$2,000	\$	\$2,000	\$2,000
<b>STATE</b>									
State Training PROGRAM (1995-96)	\$5,000	-	\$5,000	-	\$5,000	\$5,000	-	\$5,000	\$5,000
Law Enforcement Training PROGRAM (1995-96)	\$5,000	-	\$5,000	-	\$5,000	\$5,000	-	\$5,000	\$5,000
Multi-Department Operational Training PROGRAM (1995-96, 1996-97)	\$5,000	-	\$5,000		\$5,000	\$5,000	-	\$5,000	\$5,000
Total State Grants					\$15,000	\$15,000		\$15,000	\$15,000
<b>Total Grants</b>				\$	\$17,000	\$17,000	\$	\$17,000	\$17,000

**III - 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 Northwest expects such amounts, if any, to be immaterial.

NORTHWEST LAW ENFORCEMENT PLANNING AGENCY, INC.  
Shreveport, Louisiana

Schedule of Federal Awards  
For the Year Ended June 30, 1998

	Federal CFDA Number	Pass-Through Grantor's Number	Reimbursement Expenses
Federal Grants/ Pass-Through Grants/ Project Title			
<hr/>			
U.S. Department of Justice Passed Through State of Louisiana Louisiana Commission on Law Enforcement			
<hr/>			
Acquire Detective Reimbursement	64.340	98-01-1.1-0293	<u>2,210.01</u>
TOTAL FOR THE YEAR			<u>2,210.01</u>
05/04/1998: 06, 1998			

**TOM MILBURN**  
Certified Public Accountant

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

601 South Broadway Street  
Greenville, Louisiana 71602  
(504) 835-4499

**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL STRUCTURE  
BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED  
IN ACCORDANCE WITH GOVERNMENT ACCOUNTING STANDARDS**

To the Board of Directors  
Northwest Law Enforcement  
Planning Agency, Inc.  
Shreveport, Louisiana

I have audited the financial statements of Northwest Law Enforcement Planning Agency, Inc. (a nonprofit organization) as of and for the year ended June 30, 1996, and have issued my report thereon dated December 9, 1996.

I conducted my 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, "Audit of Institutions of Higher Education and Other Nonprofit Institutions." These standards and OMB Circular A-133 require that I plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

The management of Northwest Law Enforcement Planning Agency, 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 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 Northwest Law Enforcement Planning Agency, Inc. for the year ended June 30, 1996, 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, I do not express such an opinion.

(continued)

For the purpose of this report, I have classified the significant internal control structure policies and procedures used in administering federal award programs in the following categories:

- **Accounting Controls**
  - General
  - Cash
  - Receivables
  - Receipts
  - Accounts payable and expenditures
  - Fund equities
  - Governmental financial statement programs
  
- **Administrative Controls**
  - General Requirements
  - Political activity
  - Civil rights
  - Cash management
  - Federal financial reports
  - Allowable cost/loan principles
  - Administrative requirements
  
- **Specific Requirements**
  - Types of services allowed or not allowed
  - Eligibility
  - Including, level of effort, or matching and allowability
    - of amounts claimed or used for matching
  - Federal financial reports and claims for advances and reimbursements
  - Cost allocation
  - Special requirements

For all of the internal control structure categories listed in the preceding paragraph, 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 June 30, 1994, Southern Law Enforcement Planning Agency, Inc. had no major federal award programs and expended \$80 percent of its total federal awards under the following message program: **Executive Detention Reimbursements**.

I performed tests of controls, as required by OMB Circular A-110, to evaluate the effectiveness of the design and operation of internal control structure policies and procedures that I 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 that are applicable to the aforementioned message program. My procedures were limited in scope that would be necessary to render an opinion on these internal control structure policies and procedures. Accordingly, I do not express such an opinion.

My consideration of the internal control structure policies and procedures used in administering federal awards would not necessarily disclose all matters in the internal control structure that might constitute material weaknesses under standards established by the American Institute of Certified Public Accountants. 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 award program may occur and not be detected

(continued)

My consideration of the internal control structure would not necessarily disclose all matters in the internal control structure that might be material weaknesses under standards established by the American Institute of Certified Public Accountants. A material weakness is a 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. I noted no matters involving the internal control structure and its operation that I consider to be material weaknesses as defined above.

This report is intended for the information of the audit committee, management, Louisiana Commission on Law Enforcement, and the Legislative Auditor. However, this report is a matter of public record, and its distribution is not limited.



Catfish, Louisiana  
December 5, 1998

**TOM MILBROM**  
Certified Public Accountant

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

807 South Edwards Street  
Gretna, Louisiana 70043  
(504) 833-6493

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

To the Board of Directors  
Northwest Law Enforcement  
Planning Agency, Inc.  
Shreveport, Louisiana

I have audited the financial statements of Northwest Law Enforcement Planning Agency, Inc. (a nonprofit organization) as of and for the year ended June 30, 1998, and have issued my report thereon dated December 9, 1998.

I conducted my 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 Institutions of Higher Education and Other Nonprofit Institutions." These 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 Northwest Law Enforcement Planning Agency, Inc. is the responsibility of Northwest Law Enforcement Planning Agency, Inc.'s management. As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, I performed tests of Northwest Law Enforcement Planning Agency, Inc.'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 no instances of noncompliance that are required to be reported under *Government Auditing Standards*.

This report is intended for the information of the audit committee, management, Louisiana Commission on Law Enforcement, and the Legislative Auditor. However, this report is a matter of public record, and its distribution is not limited.



Gretna, Louisiana  
December 9, 1998

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**NORTHWEST LAW ENFORCEMENT PLANNING AGENCY, INC.**

Shreveport, Louisiana

Annual Financial Report

For the Year Ended June 30, 1998

(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 District, 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 FEB 5 1997

**TOBI MILLERIAN**  
Certified Public Accountant

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

10706th Thruway Blvd  
Orlando, Louisiana 70454  
(504) 315-1000

**INDEPENDENT AUDITOR'S REPORT ON INTERNAL  
CONTROL STRUCTURE IN  
ADMINISTERING FEDERAL AWARDS**

To the Board of Directors  
Northwest Law Enforcement  
Planning Agency, Inc.  
Shreveport, Louisiana

I have audited the financial statements of Northwest Law Enforcement Planning Agency, Inc. (a nonprofit organization) as of and for the year ended June 30, 1996, and have issued my report thereon dated December 9, 1996.

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-133, "Audits of Institutions of Higher Education and Other Nonprofit Institutions." Those standards and OMB Circular A-133 require that I plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

In planning and performing my audit for the year ended June 30, 1996, I considered the internal control structure of Northwest Law Enforcement Planning Agency, Inc. in order to determine my auditing procedures for the purpose of expressing my opinions on the financial statements of Northwest Law Enforcement Planning Agency, Inc. and to report on the internal control structure in accordance with OMB Circular A-133. This report addresses my consideration of internal control structure policies and procedures relevant to compliance with requirements applicable to Federal award programs. I have addressed internal control structure policies and procedures relevant to my audit of the financial statements in a separate report dated December 9, 1996.

The management of Northwest Law Enforcement Planning Agency, 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 executed 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 award 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 my 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.

(continued)



**NORTHWEST LAW ENFORCEMENT PLANNING AGENCY, INC.**  
Shreveport, Louisiana

**Schedule of Findings and Questioned Costs**  
**For the Year Ended June 30, 1996**

**Current Findings**

There were no findings for the year ended June 30, 1996.

**Prior Findings**

Quarterly Financial Status Reports were filed late  
Organization did not comply with cash management laws

Northwest Law Enforcement Planning Agency, Inc. addressed the findings and questioned costs that were reported in its audit report dated November 18, 1995 for the two years ended June 30, 1995.

Quarterly Financial Status reports were timely filed.

Bank balances did not exceed insured FDIC limits during the year ended June 30, 1996.

within a timely period by employees in the normal course of performing their assigned functions. I noted no matters involving the internal control structure and its operation that I consider to be material weaknesses as defined above.

This report is intended for the information of the audit committee, management, Louisiana Commission on Law Enforcement, and the Legislative Auditor. However, this report is a matter of public record, and its distribution is not limited.



Dulacur, Louisiana  
December 9, 1996

**TOM MILBRIAN**  
Certified Public Accountant

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

601 South Gretna Street  
Ochsler, Louisiana 70052  
(504) 835-6999

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

To the Board of Directors  
Northwest Law Enforcement  
Planning Agency, Inc.  
Starvation, Louisiana

I have audited the financial statements of Northwest Law Enforcement Planning Agency, Inc. (a nonprofit organization) as of and for the year ended June 30, 1996, and have issued my report thereon dated December 9, 1996.

I have applied procedures to test the compliance of Northwest Law Enforcement Planning Agency, Inc. with the following requirements applicable to each of its federal award programs, which are identified in the accompanying Schedule of Federal Awards for the year ended June 30, 1996:

- Political activity
- Civil rights
- Cash management
- Federal financial reports
- Allowable cost/indirect principles
- Administrative requirements

My procedures were limited to the applicable procedures described in the Office of Management and Budget's "Compliance Supplement for Audits of Institutions of Higher Learning and Other Nonprofit Institutions." My procedures were substantially less in scope than an audit, the objective of which is the expression of an opinion of Northwest Law Enforcement Planning Agency, Inc. compliance with the requirements listed in the preceding paragraph. Accordingly, I do not express such an opinion.

With respect to the items listed, 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 my attention that caused me to believe that Northwest Law Enforcement Planning Agency, Inc. had not complied, in all material respects, with those requirements. Also, the results of my procedures did not disclose any immaterial instances of noncompliance with those requirements.

This report is intended for the information of the audit committee, management, Louisiana Commission on  
Human Enforcement, and the Legislative Auditor. However, this report is a matter of public record, and its  
distribution is not limited.



Orlando, Louisiana  
December 9, 1998

**TOM MILHOAN**  
Certified Public Accountant

**Auditor**

American Institute of Certified Public Accountants  
New Orleans, Louisiana, Certified Public Accountant

129 North Third Street, Suite 200  
Orlando, Louisiana 71401  
(504) 833-0495

**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE  
WITH SPECIFIC REQUIREMENTS APPLICABLE TO  
NONMAJOR FEDERAL AWARDED PROGRAM TRANSACTIONS**

To the Board of Directors  
Northwest Law Enforcement  
Planning Agency, Inc.  
Shreveport, Louisiana

I have audited the financial statements of Northwest Law Enforcement Planning Agency, Inc. (a nonprofit organization) as of and for the year ended June 30, 1996, and have issued my report thereon dated December 9, 1996.

In connection with my audit of the financial statements of Northwest Law Enforcement Planning Agency, Inc. and with my consideration of the Agency's internal control structure used in administering federal award programs, as required by Office of Management and Budget (OMB) Circular A-115, "Audit of Institutions of Higher Education and Other Nonprofit Institutions," I selected certain transactions applicable to certain nonmajor federal award programs for the year ended June 30, 1996. As required by OMB Circular A-115, I have performed auditing procedures to test compliance with the requirements governing types of services allowed or unallowed, and eligibility that are applicable to those institutions. My procedures were substantially less in scope than an audit, the objective of which is the expression of an opinion on Northwest Law Enforcement Planning Agency, Inc.'s compliance with these requirements. Accordingly, I do not express such an opinion.

With respect to the items noted, the results of my procedures disclosed no material instances 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 Northwest Law Enforcement Planning Agency, Inc. had not complied, in all material respects, with these requirements. Also, the results of my procedures did not disclose any material instances of noncompliance with these requirements.

This report is intended for the information of the audit committee, management, Louisiana Commission on Law Enforcement, and the Legislative Auditor. However, this report is a matter of public record, and its distribution is not limited.



Orlando, Louisiana  
December 9, 1996