

**TOM MILLERIAN**  
Certified Public Accountant

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

1005 West Grand Street  
Lafayette, Louisiana 70501  
(504) 233-0800

**REPORT ON COMPLIANCE AND ON INTERNAL CONTROLS OVER FINANCIAL  
REPORTING 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.  
Monroeville, 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, 1997, and have based my report thereon dated December 9, 1997. I conducted my audit in accordance with generally accepted auditing standards, and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States.

**Compliance**

As part of obtaining reasonable assurance about whether Northwest Law Enforcement Planning Agency, Inc. financial statements are free of material misstatement, I performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of my audit, and accordingly, I do not express such an opinion. The results of my tests disclosed no instances of noncompliance that are required to be reported under Government Auditing Standards.

**Internal Control Over Financial Reporting**

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

This report is intended 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.



Shalala, Louisiana  
December 9, 1997

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

Notes to the Financial Statements  
For the Year Ended June 30, 1997

**F - RECEIVED GRANT FUNDS**

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

	1997	1996	1995		1994		1993	
			Federal	State	Federal	State	Federal	State
<b>FEDERAL</b>								
Crime Lab Training TO LEAD POLICE	\$ 15,000	-	\$ 15,000	\$ -	\$ 25,000	\$ 25,000	\$ -	\$ 25,000
<b>Total Federal Grants</b>					\$ 25,000	\$ 25,000	\$ -	\$ 25,000
<b>STATE</b>								
Neighborhood OFFICERS	75,000	-	75,000	-	75,000	75,000	-	75,000
Continental Training OFFICERS	1,000	-	1,000	-	1,000	1,000	-	1,000
Neighborhood Inspector Training OFFICERS	24,000	-	24,000	-	25,000	25,000	-	25,000
<b>Total State Grants</b>					\$ 101,000	\$ 101,000	\$ -	\$ 101,000
<b>Total Grants</b>					\$ 126,000	\$ 126,000	\$ -	\$ 126,000

**G - CONTINGENT LIABILITY**

Amounts received from the grantor agency is subject to audit and adjustment by the grantor. Any disallowance of claims, including amounts already reflected 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 Markland expects such amounts, if any, to be immaterial.

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

Shreveport, Louisiana

Notes to the Financial Statements  
For the Year Ended June 30, 1997

**D- ACCOUNTS PAYABLE**

The balance reflects amounts to be paid subsequent to year end for reimbursements due under for basic and correctional officer training programs, and an overpayment of dues by a member agency.

Basic Training	993-1-0A5	\$ 1,500
Correctional Officer Training	993-1-CO2B	900
Operating - Dues		<u>    8</u>
Total		<u>\$ 2,408</u>

**E - PROGRAM INCOME**

Blanching funds for program costs in excess of required amounts represents program income that may be used in the initiation of future approved program costs. Program income was received and applied as follows for the year ended June 30, 1997:

	Drug Block 90-11-B-2-0078	Drug Block 91-10-B-2-0078	Tactical Narcotic Enforcement Training	Total
Balance, June 30, 1996	\$ 4,222	\$ 193	\$ -	\$ 4,415
Program Income Utilized for Tactical Narcotic Enforcement Training	(4,222)	(193)		(4,415)
Program Costs	-	-	(158)	(158)
Program Income	<u>    -</u>	<u>    -</u>	<u>  887</u>	<u>  887</u>
Balance, June 30, 1997	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 729</u>	<u>\$ 729</u>

Continued

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

Shreveport, Louisiana

**Notes to the Financial Statements  
For the Year Ended June 30, 1991**

Federal and state agencies, are used primarily to provide specialized training to local law enforcement personnel in the areas of crime prevention and control. Grant applications submitted to U.S.D.E. for approval require specific information and budgets as to the use of those grant funds.

**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, 1991 the organization's fund balances did not exceed FDIC coverage.

**Fund Classes**

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

**B - CASH**

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

Operating Funds, Unexpended	\$ 4,991
Grant Funds, Reserved	<u>2,894</u>
Total	<u>\$ 7,885</u>

**C - ACCOUNTS RECEIVABLE**

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

Basic Training	PPF-1-1150	7,500
Continental Officer Training	PPF-1-1336	900
Training Tuition		<u>485</u>
Total		<u>\$ 8,885</u>

Continued

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

Notes to the Financial Statements  
For the Year Ended June 30, 1987

**1. ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**Organization**

Northwest Law Enforcement Planning Agency, Inc. (Northwest), is a not-for-profit corporation, organized in 1974 under Louisiana Corporation Statutes. The Corporation, acting under the authority of the Louisiana Commission on Law Enforcement and the Administration of Criminal Justice, as provided in Louisiana Revised Statutes 15:1289 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, Cadeau, Calcasieu, Iberville, Lincoln, Natchitoches, Red River, Sabine, and Webster.

**Income Tax Exemption**

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.

**Basis of Accounting**

The financial statements of Northwest have been prepared on the accrual basis of accounting.

**Presentation of Net Assets by Class**

The accompanying financial statements have been prepared in conformity with the disclosure and presentation requirements of the Financial Accounting Standards Board (FASB) as set forth in Statement of Financial Accounting Standards No. 117, *Financial Statements of Not-for-Profit Organizations*. Under SFAS No. 117, Northwest is required to report information regarding its financial position and activities according to three classes of net assets: unrestricted net assets, temporarily restricted net assets, and permanently restricted net assets. In addition, Northwest is required to present a statement of cash flows. As permitted by this new statement, Northwest has discontinued its use of fund accounting and has, accordingly, reclassified its financial statements to present the classes of net assets required. This reclassification had no effect on total net assets as June 30, 1987.

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

Northwest reports revenue in the following two classifications:

**Membership Dues** - 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.

**Federal and State Grants** - The restricted grant funds consist primarily of subgrants administered by the Louisiana Commission on Law Enforcement and Administration of Criminal Justice (LCLEJ), to be used for specific programs. These subgrants, funded by

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

Statement of Cash Flows  
 For the Year Ended June 30, 1993

	Opening Funds Unobligated	Grant Funds Received	Total All Funds
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>			
Excess of Support and Revenue Over (Under) Expenses	\$ (2,744)	\$ -	\$ (2,744)
Increase/Decrease in: Accounts Receivable	-	11,280	11,280
Increase/Decrease in: Accounts Payable	48	(52,400)	(52,452)
Prepaid Expenses		(4,176)	(4,176)
Deferred Revenue	<u>(2,814)</u>	<u>-</u>	<u>(2,814)</u>
<b>NET CASH FLOW PROVIDED (USED) BY OPERATING ACTIVITIES</b>	<u>(5,711)</u>	<u>10,020</u>	<u>4,309</u>
<b>INCREASE (DECREASE) IN CASH</b>	(5,711)	10,020	4,309
<b>CASH AT BEGINNING OF YEAR</b>	<u>3,924</u>	<u>15,112</u>	<u>19,036</u>
<b>CASH AT END OF YEAR</b>	<u><u>\$1,213</u></u>	<u><u>\$25,132</u></u>	<u><u>\$26,345</u></u>

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 Changes in Net Assets  
For the Year Ended June 30, 1997  
(With Comparative Totals for June 30, 1996)

	Operating Funds	Grant Funds	Total	June 30, 1996
	Unrestricted	Restricted	All Funds	Total
<b>SUPPORT AND REVENUE</b>				
Membership Fees	\$ 30,000	\$ -	\$ 30,000	\$ 30,000
Federal and State Grants:				
Intraville District for Reimbursement	-	-	-	79,001
Crime Lab Training	-	26,414	26,414	-
Matching Funds	-	9,381	9,381	-
Basic Training	-	72,000	72,000	61,000
Conventional Officer Training	-	8,600	8,600	21,100
Specialized Training - Act 562	-	24,400	24,400	20,500
<b>TOTAL SUPPORT AND REVENUE</b>	<b>30,000</b>	<b>149,814</b>	<b>179,814</b>	<b>181,701</b>
<b>EXPENSES</b>				
Administrative Fee	30,000	-	30,000	30,000
Lease - Rental - Audit Fee	-	-	-	(211)
Office Expense:	45	-	45	-
Federal and State Grants:				
Intraville District for Reimbursement	-	-	-	79,001
Crime Lab Training	-	18,200	18,200	-
Travel	-	25,489	25,489	-
Professional Services	-	415	415	-
Supplies	-	-	-	-
Basic Training	2,700	72,000	74,700	61,000
Conventional Officer Training	-	8,600	8,600	21,100
Specialized Training - Act 562	-	24,400	24,400	20,500
<b>TOTAL EXPENSES</b>	<b>32,745</b>	<b>149,814</b>	<b>182,559</b>	<b>182,700</b>
Excess of Support and Revenue Over Restricted Expenses	(2,745)	-	(2,745)	501
Net Assets - Beginning of Year	1,258	-	1,258	6,732
<b>Net Assets - End of Year</b>	<b>\$ 4,503</b>	<b>\$ -</b>	<b>\$ 4,503</b>	<b>\$ 7,233</b>

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

NORTHWEST LAW ENFORCEMENT TRAINING AGENCY, INC.  
Shreveport, Louisiana

Statement of Financial Position  
June 30, 1987

ASSETS

Current Assets	
Cash	\$ 1,994
Federal and State Grants Receivable	8,000
Training Tuition	<u>600</u>
Total Current Assets	<u>\$11,994</u>
<b>TOTAL ASSETS</b>	<b><u>\$11,994</u></b>

LIABILITIES AND NET ASSETS

Current Liabilities	
Program Income	\$ 41
Accounts Payable	<u>8,448</u>
Total Current Liabilities	8,489
Net Assets - Unrestricted	<u>3,505</u>
<b>TOTAL LIABILITIES AND NET ASSETS</b>	<b><u>\$11,994</u></b>

This accompanying order and its integral part of these financial statements.



**TOM MULLIKIAN**  
Certified Public Accountant

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

80 South Gretna Street  
Orlando, Louisiana 70653  
(504) 231-0895

**INDEPENDENT AUDITOR'S REPORT**

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

I have audited the accompanying statement of financial position of Northwest Law Enforcement Planning Agency, Inc., a nonprofit corporation as of June 30, 1997, and the related statements of support, revenue, expenses and change in net assets, 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, 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 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, 1997, and the changes in its net assets and its cash flows 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 December 9, 1997, on my consideration of Northwest Law Enforcement Planning Agency, Inc. internal control over financial reporting and my tests of its compliance with certain provisions of laws, regulations, contracts and grants.



Orlando, Louisiana  
December 9, 1997

NORTHEAST LAW ENFORCEMENT PLANNING AGENCY, INC.  
Stevesport, Louisiana

For the Year Ended June 30, 1987

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