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**EYANGELINE LAW ENFORCEMENT
COUNCIL, INC.**
Lafayette, Louisiana

Completed Financial Statements

Year Ended September 30, 1997

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 4-15-98

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ACCOUNTANTS' REPORT

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

We have compiled the accompanying financial statements of the Evangeline Law Enforcement Council, Inc. as of September 30, 1998, and for the year then ended and the accompanying supplementary information contained on pages 4-6 in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants.

A compilation is limited to processing in the form of financial statements and supplementary information that is the representation of management. We have not audited or reviewed the accompanying financial statements and supplementary information and, accordingly, do not express an opinion or any other form of assurance on them.

Management has elected to omit substantially all of the disclosures ordinarily included in the financial statements. If the omitted disclosures were included in the financial statements, they might influence the user's conclusions about the Evangeline Law Enforcement Council, Inc.'s financial statements. Accordingly, these financial statements are not designed for those who are not informed about such matters.

Kolder, Champagne, Slaven & Rainey, LLC
Certified Public Accountants

Lafayette, Louisiana
March 30, 1999

SHREVEPORT LAW ENFORCEMENT COUNCIL, INC.
 Lakeyette, Louisiana

Balance Sheet
 September 30, 1997

	<u>Operating</u> <u>Fund</u>	<u>Restricted</u> <u>Fund</u>	<u>Totals</u> <u>(Interfund Only)</u>
ASSETS			
CURRENT ASSETS:			
Cash on hand	\$40,415	\$ -	\$40,415
District dues receivable	1,000	-	1,000
Prepaid expense	<u>502</u>	<u>-</u>	<u>502</u>
Total assets	\$42,917	\$ -	\$42,917
	*****	*****	*****
LIABILITIES AND FUND BALANCES			
Current Liabilities:			
Compensated absence payable	\$ 5,100	\$ -	\$ 5,100
Fund balances	<u>38,302</u>	<u>-</u>	<u>38,302</u>
Total liabilities and fund balances	\$42,917	\$ -	\$42,917
	*****	*****	*****

See accountant's report:

EVANGELINE LAW ENFORCEMENT COUNCIL, INC.
 Lakeview, Louisiana

Statement of Support, Revenue and Expenses and Changes in Fund Balances
Year Ended September 30, 1987

	<u>Operating</u>	<u>Restricted</u>	<u>Totals</u>
	<u>Fund</u>	<u>Fund</u>	<u>(Parentheses Only)</u>
Public support:			
Grants from government agencies	\$ -	\$118,088	\$118,088
Revenue:			
Donation dues	12,378	1,818	14,196
Interest income	488	-	488
Total revenue	<u>12,866</u>	<u>1,818</u>	<u>14,684</u>
Total public support and revenue	<u>12,866</u>	<u>119,906</u>	<u>132,772</u>
Expenses:			
Program services -			
Block training	-	810	810
Correction training	-	64,840	64,840
Juvenile detention	-	3,500	3,500
Total program services	<u>-</u>	<u>69,150</u>	<u>69,150</u>
Supporting services -			
management and general	<u>32,114</u>	<u>32,843</u>	<u>64,957</u>
Total expenses	<u>32,114</u>	<u>102,993</u>	<u>135,107</u>
Excess of public support and revenue over expenses	852	-	852
Fund balances, beginning of year	<u>38,888</u>	<u>-</u>	<u>38,888</u>
Fund balances, end of year	<u>39,740</u>	<u>0 -</u>	<u>39,740</u>
	*****	*****	*****

See Attachments's report.

PROFESSIONAL LAW INCORPORATED CONSULTING, INC.
 Lafayette, Louisiana

Statement of Functional Expenses
 Year Ended September 30, 1997

	Program Activities				Total	Supporting Functions	Total Program and Supporting Functions - Recession Only
	Books Expenses	Connectors Furniture	Journal Debitals	Journal Credits			
initials and related expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$46,481	\$ 46,481
Journal book training	450	-	-	450	450	-	450
Journal debitals	-	-	3,800	-	3,800	-	3,800
professional fees	-	-	-	-	-	2,128	2,128
Travel and lodging	-	84,843	-	-	84,843	543	85,387
Supplies	-	-	-	-	-	2,228	2,228
other costs	-	-	-	-	-	204	204
	-	-	-	-	-	805	805
Total expenses	\$ 450	\$84,843	\$3,800	\$450	\$89,543	\$51,018	\$140,561

See accountant's report.

KOLDER, CHAMPAGNE, SLAVEN & RAINEY, LLC
CERTIFIED PUBLIC ACCOUNTANTS

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INDEPENDENT ACCOUNTANT'S REPORT
ON REVOLVING CHECKS-UPON PROCEDURES

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

We have performed the procedures included in the Louisiana Government Audit Guide and enumerated below, which were agreed to by the management of Evangeline Law Enforcement Council, Inc. and the Legislative Auditor, State of Louisiana, solely to assist the users in evaluating management's assertions about Evangeline Law Enforcement Council, Inc.'s compliance with certain laws and regulations during the year ended June 30, 1997 included in the accompanying Louisiana Administration Compendium. This agreed-upon procedures engagement was performed in accordance with standards established by the American Institute of Certified Public Accountants. The sufficiency of these procedures is solely the responsibility of the specified users of the report. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

Public Bid Law

1. Review all expenditures made during the year for material and supplies exceeding \$5,000, or public works exceeding \$50,000, and determine whether such purchases were made in accordance with LA-MS 38:2211-2221 (the public bid law).

The Evangeline Law Enforcement Council, Inc. complied with LA-MS 38:2211-2221 (the public bid law).

Code of Ethics for Public Officials and Public Employees

2. Obtain from management a list of the immediate family members of management as defined by LA-MS 42:1201-1122 (the code of ethics), and a list of outside business interests of all board members and employees, as well as their immediate families.

Management provided us with the required list including the noted information.

3. Obtain from management a listing of all employees paid during the period under examination.

Management provided us with the required list.

4. Determine whether any of those employees included in the listing obtained from management in agreed-upon procedure (1) were also included on the listing obtained from management in agreed-upon procedure (2) as immediate family members.

None of the employees included on the list of employees provided by management in agreed-upon procedure (1) appeared on the list provided by management in agreed-upon procedure (2).

Accounting and Reporting

5. Randomly select 6 disbursements made during the period under examination and:

- a. trace payments to supporting documentation as to proper amount and payee;

We examined supporting documentation for each of the six selected disbursements and found that payment was for the proper amount and made to the correct payee.

- b. determine if payments were properly coded to the correct fund and general ledger account; and

All payments were properly coded to the correct fund and general ledger account.

- c. determine whether payments received approval from proper authorities.

Inspection of documentation supporting each of the six selected disbursements indicated approval from the Evangelina Law Enforcement Council, Inc..

6. Examine bank deposits for the period under examination and determine whether any bank deposits appear to be proceeds of bank loans, bonds or like instruments.

We inspected copies of all bank deposit slips for the period under examination and noted no deposits which appeared to be proceeds of bank loans, bonds, or like instruments.

7. Examine payroll records for the year to determine whether any payments have been made to employees which may constitute bonuses, advances, or gifts.

We inspected payroll records for the year and noted no instances which would indicate payments to employees which would constitute bonuses, advances, or gifts.

We were not engaged to, and did not, perform an examination, the objective of which would be the expression of an opinion on management's assertions. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the use of management of the Evangeline Law Enforcement Council, Inc. and the Legislative Auditor, State of Louisiana, and should not be used by those who have not agreed to the procedures and taken responsibility for the sufficiency of the procedures for their purposes. However, this report is a matter of public record and its distribution is not limited.

Keller, Champagne, Hawn & Rainey, LLC
Certified Public Accountants

Lafayette, Louisiana
March