



Lakeview Crime Prevention District

FINANCIAL STATEMENTS

December 31, 2022

**REPORT**

Independent Auditors' Report	1
------------------------------------	---

REQUIRED SUPPLEMENTARY INFORMATION

Management's Discussion and Analysis	4
--	---

FINANCIAL STATEMENTS

Statement of Net Position	7
---------------------------------	---

Statement of Revenues, Expenditures, and Changes in Net Position, and Budgetary Comparison	8
---	---

Statement of Cash Flows	9
-------------------------------	---

Notes to Financial Statements	10
-------------------------------------	----

OTHER SUPPLEMENTARY INFORMATION

Schedule of Compensation Paid to Board Members	13
--	----

Schedule of Compensation, Benefits, and Other Payments to Agency Head	14
---	----

OTHER REQUIRED REPORT AND RELATED SCHEDULES

Independent Auditors' Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with <i>Government Auditing Standards</i>	15
--	----

Schedule of Findings and Responses	17
--	----



REPORT





Carr, Riggs & Ingram, LLC
111 Veterans Boulevard
Suite 350
Metairie, LA 70005

504.837.9116
504.837.0123 (fax)
CRLcpa.com

INDEPENDENT AUDITORS' REPORT

To the Board of Commissioners of
Lakeview Crime Prevention District
New Orleans, Louisiana

Opinion

We have audited the accompanying financial statements of the Lakeview Crime Prevention District (the District) as of and for the year ended December 31, 2022, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the District as of December 31, 2022, and, the respective changes in financial position and cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the District, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditors' Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis beginning on page 4 and the budgetary comparison information on page 8 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with

management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the financial statements that collectively comprise the District's basic financial statements. The schedule of compensation paid to board members and schedule of compensation, benefits, and other payments to agency head are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of compensation paid to board members and schedule of compensation, benefits, and other payments to agency head are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated June 28, 2023, on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control over financial reporting and compliance.

Carr, Rigg & Ingram, L.L.C.

Metairie, Louisiana
June 28, 2023



REQUIRED SUPPLEMENTARY INFORMATION



Lakeview Crime Prevention District Management's Discussion and Analysis

Management's Discussion and Analysis (MD&A) for the Lakeview Crime Prevention District (the District) is designed to:

- assist the reader in focusing on significant financial issues;
- provide an overview of the District's financial activities;
- identify changes in the District's financial position and results of operations and assist the user in determining whether financial position has improved or deteriorated as a result of the year's operations;
- identify any significant variations from the original, amended, and final budget amounts and include any currently known reasons for any variations that are expected to have a significant effect on future services or liquidity; and
- identify other significant issues.

The information contained herein should be read in conjunction with the financial statements, notes thereto and other required supplementary information taken as a whole.

The MD&A is required supplementary information that introduces the reader to the general-purpose financial statements and provides an overview of the District's financial activities. The District's basic financial statements consist of the following components: the District's statement of net position, statement of revenues, expenditures, and changes in net position, statement of cash flows, and the notes to the financial statements.

FINANCIAL ANALYSIS OF THE DISTRICT

The District's total assets for 2022 increased by \$148,881 due to a decrease in patrol expenses and technology/IT equipment expenses in the current fiscal period. The District's total liabilities for 2022 increased by \$103,332 as a result of an increase in unpaid invoices from the City of New Orleans in the current fiscal period. As a result, there was an increase in net position of \$45,549 from the beginning of the year.

	<u>2022</u>	<u>2021</u>	<u>\$ Change</u>	<u>% Change</u>
Total Asset Change	\$ 757,486	\$ 608,605	\$ 148,881	24%
Total Liabilities Change	\$ 395,354	\$ 292,022	\$ 103,332	35%
Total Net Position	\$ 362,132	\$ 316,583	\$ 45,549	14%
Revenues	\$ 1,060,496	\$ 1,026,432	\$ 34,064	3%
Expenditures	\$ 1,014,947	\$ 959,516	\$ 55,431	6%

Lakeview Crime Prevention District Management's Discussion and Analysis

RESULTS OF OPERATIONS

Operating capital for 2022 was received from assessments on property owners of the District as defined by Act 200 of the Louisiana Legislature. Each parcel owner is assessed a \$150 fee per year which is collected by the City of New Orleans and remitted to the District. The City of New Orleans charges a 1% collection fee, which is deducted prior to remittance to the District. The District also earns interest income on funds on deposit.

The Board of Commissioners of the District has directed all revenues to providing the maximum security presence as directed by statute. For 2022, security patrols were manned by two officers serving four hour shifts, twenty four hours per day, seven days per week. Additional security patrols are scheduled as deemed necessary.

The District's total net position increased by \$45,549 over the course of the year's operations primarily net of the decreases in patrol expenses and technology/IT equipment expenses. In 2022, the increase in total expenditures of \$55,431, or 6%, as compared to the previous year was mainly a result of the District purchasing two new sedans.

ECONOMIC FACTORS AND NEXT YEAR'S BUDGET

The Board has deemed it necessary to hold security at its current level for the near future as it is unknown what percentage of residents will remain in the District and also in what time frame the City of New Orleans will be able to collect and subsequently distribute the funds collected on behalf of the District in 2022. Because of these two unknowns, the level of security will be reevaluated to determine the level that is most fiscally prudent for the District in 2023 as these facts become known.

ORIGINAL VS. AMENDED BUDGET

The District adopts an annual operating budget including proposed expenditures and anticipated parcel fee collections.

The amended budget did not change the original budget amounts; actual amounts and variance explanations are approved by the LCPD board and accepted as the amended budget.

Lakeview Crime Prevention District Management's Discussion and Analysis

CONTACTING THE DISTRICT'S FINANCIAL MANAGEMENT

Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to:

Mr. Brian Anderson
Board President

Lakeview Crime Prevention District
PO Box 24051
New Orleans, Louisiana 70184



FINANCIAL STATEMENTS



**Lakeview Crime Prevention District
Statement of Net Position**

<i>December 31,</i>	2022
Assets	
Current assets	
Cash and cash equivalents	\$ 736,387
Parcel fees receivable	19,323
Prepaid expenditures	1,776
<hr/>	
Total assets	757,486
Liabilities	
Current liabilities	
Accounts payable	395,354
<hr/>	
Total liabilities	395,354
Net Position	
Unrestricted	362,132
<hr/>	
Total net position	\$ 362,132
<hr/> <hr/>	

The accompanying notes are an integral part of this financial statement.

Lakeview Crime Prevention District
Statement of Revenues, Expenditures, and Changes in Net Position
and Budgetary Comparison

<i>For the year ended December 31, 2022</i>	Actual	Original Budget	Amended Budget	Variance
Revenues				
Parcel fees	\$ 1,059,336	\$ 1,036,432	\$ 1,036,432	
Interest	1,160	-	-	
Total revenues	1,060,496	1,036,432	1,036,432	\$ 24,064
Expenditures				
Direct expenditures				
Patrols	823,446	914,789	914,789	
Data analysis	4,000	-	-	
Police sedans, radios and equipment	105,340	-	-	
Administrative expenditures				
Technology/IT equipment	19,353	51,600	51,600	
Insurance	23,758	24,000	24,000	
Accounting	22,395	20,000	20,000	
Legal fees	9,266	10,000	10,000	
Telephone	1,847	2,500	2,500	
Website	837	-	-	
Miscellaneous	4,705	3,200	3,200	
Newsletter	-	5,000	5,000	
Total expenditures	1,014,947	1,031,089	1,031,089	(16,142)
Change in net position	45,549	5,343	5,343	40,206
Net position, beginning of year	316,583			
Net position, end of year	\$ 362,132			

The accompanying notes are an integral part of this financial statement.

**Lakeview Crime Prevention District
Statement of Cash Flows**

<i>For the year ended December 31,</i>	2022
Operating Activities	
Change in net position	\$ 45,549
Adjustments to reconcile change in net position to cash provided by (used in) operating activities:	
Parcel fees receivable	(19,323)
Accounts payable	103,332
<hr/>	
Net cash provided by (used in) operating activities	129,558
<hr/>	
Net increase (decrease) in cash and cash equivalents	129,558
Cash and cash equivalents, beginning of year	606,829
<hr/>	
Cash and cash equivalents, end of year	\$ 736,387
<hr/> <hr/>	

The accompanying notes are an integral part of this financial statement.

Lakeview Crime Prevention District Notes To Financial Statements

Note 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The Lakeview Crime Prevention District (the District) was created as a public body by Acts of the Louisiana Legislature, 1997, No. 1132, La. R.S. 33:9091.1, to aid in crime prevention and to add to the security of Lakeview residents by providing an increase in the presence of law enforcement personnel in the District.

The Board of Commissioners is constituted of eleven (11) appointed members. The President of the Lakeview Civic Improvement Association is an ex officio member. The Board of Directors of the Lakeview Civic Improvement Association appoints four members. The member or members of the Louisiana House of Representatives who represent the area which comprises the District appoints one member. The member or members of the Louisiana Senate who represent the area which comprises the District appoint one member. The assessor for the second municipal district appoints one member. The assessor for the seventh municipal district appoints one member. The Mayor of the City of New Orleans appoints one member. The council member or council members who represent the District appoint one member. All members of the Board are required to own property within the District. The terms of the members are concurrent with the respective appointing authority.

The District services all parcels located in the geographic area it serves. The District has no paid employees and contracts with the City of New Orleans for off-duty police officers to patrol the District. The cooperative endeavor agreement with the City of New Orleans expired on December 30, 2022 and was extended through December 29, 2023 with no changes in terms.

The governing authority of the City of New Orleans is authorized to impose and collect a parcel fee within the District. The amount of the fee is determined by an adopted resolution of the Board of Commissioners of the District. As of the April 25, 2019 board meeting, effective January 1, 2020, the parcel fee of \$150 per parcel per year was approved by the Board. As of January 1, 2020, the District has reached the maximum amount it is allowed to charge per parcel per year under La. R.S. 33:9091.1.

Basis of Presentation

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

Basic Financial Statements – Enterprise Fund

The enterprise fund is used to account for operations that are performed in a manner similar to a private business, whereby, services are provided to the public on a user charge basis. An enterprise fund is accounted for using a flow of economic resources measurement focus and the accrual basis of accounting under which both long-term assets and liabilities are reported on the statement of net position.

Lakeview Crime Prevention District Notes To Financial Statements

Note 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenditures during the period. Actual results could differ from those estimates.

Measurement Focus, Basis of Accounting, and Financial Statement Presentation

The accounting and financial reporting treatment is determined by the applicable measurement focus and basis of accounting. Measurement focus indicates the type of resources being measured such as *current financial resources* or *economic resources*. The basis of accounting indicates the timing of transactions or events for recognition in the financial statements.

The District's financial statements are reported using the *economic resources measurement focus* and the *accrual basis of accounting*. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Parcel fees are recognized as revenues in the year for which they are levied.

Budgetary Basis of Accounting

In accordance with the Louisiana Local Government Budget Act, the procedures used by the District in establishing the budgetary data reflected in the financial statements include public notices of the proposed budget, public inspections, and public hearings. The District then legally adopts the budget. Budgeted amounts included in the accompanying statements are as originally adopted and amended by the District for the year 2022.

Assets, Liabilities, and Net Position

Cash and cash equivalents – The District's cash and cash equivalents are considered to be cash on hand, demand deposits, and short-term investments with original maturities of three months or less from the date of acquisition.

Lakeview Crime Prevention District Notes To Financial Statements

Note 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Revenues

Parcel fees – Parcel fees are assessed annually by the Orleans Parish Assessor’s Office and sent to each resident. Parcel fees are recognized in the year in which they are levied for in accordance with accounting standards generally accepted in the United States of America.

Interest revenue – Interest revenue, which includes interest earned on cash deposit accounts, is recognized when made available to the District in accordance with accounting standards generally accepted in the United States of America.

Subsequent Events

Management has evaluated subsequent events through the date that the financial statements were available to be issued, June 28, 2023, and determined there were no events that occurred that require disclosure. No subsequent events occurring after this date have been evaluated for inclusion in these financial statements.

Note 2: CASH AND CASH EQUIVALENTS

The District maintains cash accounts at local financial institutions. The Federal Deposit Insurance Corporation (FDIC) insures accounts at each institution up to \$250,000. As of December 31, 2022, the District’s account balances exceeded the FDIC insurance by \$591,727. The under-insured portion is secured by pledged collateral as required. The District has not experienced any losses in such accounts and believes it is not exposed to any significant credit risk to cash.

Note 3: LITIGATION AND CLAIMS

At December 31, 2022, the District was not involved in any litigation nor was the District aware of any claims.



SUPPLEMENTARY INFORMATION



Lakeview Crime Prevention District Schedule of Compensation Paid to Board Members

For the year ended December 31,

2022

Board Member	Amount
Henry F. Yoder, Jr 175 32nd. St., New Orleans, LA 70124	\$ -
Jeb Bruneau 7038 General Haig St., New Orleans, LA 70124	-
Graham Ryan 6145 General Diaz St., New Orleans, LA 70124	-
Ann Marie Leblanc 6461 General Diaz St., New Orleans, LA 70124	-
Val Cupit 6825 General Diaz St., New Orleans, LA 70124	-
Melissa Lessell 254 30th St., New Orleans, LA 70124	-
Brian Anderson 6925 Canal Blvd., New Orleans, LA 70124	-
Nancy Lytle 5525 Milne Blvd., New Orleans, LA 70124	-
Reid Raymond 5978 General Diaz St., New Orleans, LA 70124	-
Emile "Trey" Babin 7000 General Haig St., New Orleans, LA 70124	-
Chris Beacher 211 Polk St., New Orleans, LA 70124	-

**Lakeview Crime Prevention District
Schedule of Compensation, Benefits,
and Other Payments to Agency Head**

For the year ended December 31,

2022

Agency Head Name: Brian Anderson, Board President

<i>Purpose</i>	<i>Amount</i>
Salary	\$ -
Benefits-insurance	-
Benefits-retirement	-
Uniforms	-
Per diem	-
Reimbursements-advertising	-
Travel	-
Fuel usage	-
Conference travel	-
Continuing professional education fees	-
Housing	-
Unvouchered expenses	-
Special meals	-
Total	\$ -

**INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER
FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED
ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED
IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS***

To the Board of Commissioners of
Lakeview Crime Prevention District
New Orleans, Louisiana

We have audited in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the financial statements of the business-type activities of the Lakeview Crime Prevention District (the District) as of and for the year ended December 31, 2022, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our report thereon dated June 28, 2023.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the District's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the District's financial statements will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that were not identified.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the District's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Carr, Riggs & Ingram, L.L.C.

Metairie, Louisiana
June 28, 2023

**Lakeview Crime Prevention District
Schedule of Findings and Responses
For the Year Ended December 31, 2022**

SECTION I – SUMMARY OF AUDITORS’ RESULTS

Financial Statements

Type of auditors’ report issued: Unmodified

Internal control over financial reporting:

 Material weaknesses identified? No

 Significant deficiencies identified? None noted

Noncompliance material to financial statements noted? No

SECTION II – FINANCIAL STATEMENT AND INTERNAL CONTROL FINDINGS

None noted.

SECTION III – COMPLIANCE FINDINGS

None noted.

SECTION IV – SUMMARY OF PRIOR AUDIT FINDINGS

None noted.

INDEPENDENT ACCOUNTANTS' REPORT ON APPLYING AGREED-UPON PROCEDURES

To the Board of Commissioners of
Lakeview Crime Prevention District
New Orleans, Louisiana

We have performed the procedures enumerated below, which were agreed to by Lakeview Crime Prevention District (the District) and the Louisiana Legislative Auditor (LLA) on the control and compliance (C/C) areas identified in the LLA's Statewide Agreed-Upon Procedures (SAUPs) for the fiscal period January 1, 2022 through December 31, 2022. The Board's management is responsible for those C/C areas identified in the SAUPs.

The District has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of the agreed-upon procedures engagement. This report may not be suitable for any other purpose. The procedures performed may not address all the items of interest to a user of this report and may not need the needs of all users of this report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes.

The procedures and associated results are as follows:

Written Policies and Procedures

1. Obtain and inspect the entity's written policies and procedures and observe whether they address each of the following categories and subcategories if applicable to public funds and the entity's operations:

a) ***Budgeting***, including preparing, adopting, monitoring, and amending the budget.

Results: No exceptions were found as a result of applying the above procedure.

b) ***Purchasing***, including (1) how purchases are initiated; (2) how vendors are added to the vendor list; (3) the preparation and approval process of purchase requisitions and purchase orders; (4) controls to ensure compliance with the public bid law; and (5) documentation required to be maintained for all bids and price quotes.

Results: No exceptions were found as a result of applying the above procedure.

c) ***Disbursements***, including processing, reviewing, and approving.

Results: No exceptions were found as a result of applying the above procedure.

- d) **Contracting**, including (1) types of services requiring written contracts, (2) standard terms and conditions, (3) legal review, (4) approval process, and (5) monitoring process.

Results: No exceptions were found as a result of applying the above procedure.

- e) **Travel and Expense Reimbursement**, including (1) allowable expenses, (2) dollar thresholds by category of expense, (3) documentation requirements, and (4) required approvers.

Results: Not applicable

- f) **Ethics**, including (1) the prohibitions as defined in Louisiana Revised Statute (R.S.) 42:1111-1121, (2) actions to be taken if an ethics violation takes place, (3) system to monitor possible ethics violations, and (4) a requirement that documentation is maintained to demonstrate that all employees and officials were notified of any changes to the entity's ethics policy.

Results: No exceptions were found as a result of applying the above procedure.

- g) **Sexual Harassment**, including R.S. 42:342-344 requirements for (1) agency responsibilities and prohibitions, (2) annual employee training, and (3) annual reporting.

Results: No exceptions were found as a result of applying the above procedure.

Board or Finance Committee

- 2. Obtain and inspect the board/finance committee minutes for the fiscal period, as well as the board's enabling legislation, charter, bylaws, or equivalent document in effect during the fiscal period, and:

- a) Observe that the board/finance committee met with a quorum at least monthly, or on a frequency in accordance with the board's enabling legislation, charter, bylaws, or other equivalent document.

Results: No exceptions were found as a result of applying the above procedure.

- b) Observe that the minutes referenced or included monthly budget-to-actual comparisons on the general fund.

Results: No exceptions were found as a result of applying the above procedure.

- c) Obtain the prior year audit report and observe the unassigned fund balance in the general fund. If the general fund had a negative ending unassigned fund balance in the prior year audit report, observe that the minutes for at least one meeting during the fiscal period referenced or included a formal plan to eliminate the negative unassigned fund balance in the general fund.

Results: No exceptions were found as a result of applying the above procedure.

- d) Observe whether the board/finance committee received written updates of the progress of resolving audit finding(s), according to management's corrective action plan at each meeting until the findings are considered fully resolved.

Results: Not applicable.

Bank Reconciliations

- 3. Obtain a listing of entity bank accounts for the fiscal period from management and management's representation that the listing is complete. Ask management to identify the entity's main operating account. Select the entity's main operating account and randomly select 4 additional accounts (or all accounts if less than 5). Randomly select one month from the fiscal period, obtain and inspect the corresponding bank statement and reconciliation for each selected account, and observe that:

- a) Bank reconciliations include evidence that they were prepared within 2 months of the related statement closing date (e.g., initialed and dated or electronically logged);

Results: No exceptions were found as a result of applying the above procedure.

- b) Bank reconciliations include evidence that a member of management/board member who does not handle cash, post ledgers, or issue checks has reviewed each bank reconciliation (e.g., initialed and dated, electronically logged); and

Results: No exceptions were found as a result of applying the above procedure.

- c) Management has documentation reflecting that it has researched reconciling items that have been outstanding for more than 12 months from the statement closing date, if applicable.

Results: No exceptions were found as a result of applying the above procedure.

Non-Payroll Disbursements (excluding card purchases/payments, travel reimbursements, and petty cash purchases)

4. Obtain a listing of locations that process payments for the fiscal period and management's representation that the listing is complete. Randomly select 5 locations (or all locations if less than 5).

Results: No exceptions were found as a result of applying the above procedure.

5. For each location selected under #4 above, obtain a listing of those employees involved with non-payroll purchasing and payment functions. Obtain written policies and procedures relating to employee job duties (if the agency has no written policies and procedures, inquire of employees about their job duties), and observe that job duties are properly segregated such that:

- a) At least two employees are involved in initiating a purchase request, approving a purchase, and placing an order/making the purchase.

Results: No exceptions were found as a result of applying the above procedure.

- b) At least two employees are involved in processing and approving payments to vendors.

Results: No exceptions were found as a result of applying the above procedure.

- c) The employee responsible for processing payments is prohibited from adding/modifying vendor files, unless another employee is responsible for periodically reviewing changes to vendor files.

Results: No exceptions were found as a result of applying the above procedure.

- d) Either the employee/official responsible for signing checks mails the payment or gives the signed checks to an employee to mail who is not responsible for processing payments.

Results: No exceptions were found as a result of applying the above procedure.

- e) Only employees/officials authorized to sign checks approve the electronic disbursement (release) of funds, whether through automated clearinghouse (ACH), electronic funds transfer (EFT), wire transfer, or some other electronic means.

Results: No exceptions were found as a result of applying the above procedure.

6. For each location selected under #4 above, obtain the entity's non-payroll disbursement transaction population (excluding cards and travel reimbursements) and obtain management's representation that the population is complete. Randomly select 5 disbursements for each location, obtain supporting documentation for each transaction and:

Results: No exceptions were found as a result of applying the above procedure.

- a) Observe that the disbursement matched the related original itemized invoice and that supporting documentation indicates that deliverables included on the invoice were received by the entity.

Results: No exceptions were found as a result of applying the above procedure.

- b) Observe that the disbursement documentation included evidence (e.g., initial/date, electronic logging) of segregation of duties tested under #9, as applicable.

Results: No exceptions were found as a result of applying the above procedure.

Travel and Travel-Related Expense Reimbursements (excluding card transactions)

7. Obtain from management a listing of all travel and travel-related expense reimbursements during the fiscal period and management's representation that the listing or general ledger is complete. Randomly select 5 reimbursements, obtain the related expense reimbursement forms/prepaid expense documentation of each selected reimbursement, as well as the supporting documentation. For each of the 5 reimbursements selected:

- a) If reimbursed using a per diem, observe the approved reimbursement rate is no more than those rates established either by the State of Louisiana or the U.S. General Administration (www.gsa.gov).

Results: Not applicable.

- b) If reimbursed using actual costs, observe that the reimbursement is supported by an original itemized receipt that identifies precisely what was purchased.

Results: Not applicable.

- c) Observe that each reimbursement is supported by documentation of the business/public purpose (for meal charges, observe that the documentation includes the names of those individuals participating) and other documentation required by written policy (procedure #1e).

Results: Not applicable.

- d) Observe that each reimbursement was reviewed and approved, in writing, by someone other than the person receiving reimbursement.

Results: Not applicable.

Contracts

8. Obtain from management a listing of all agreements/contracts for professional services, materials and supplies, leases, and construction activities that were initiated or renewed during the fiscal period. Obtain management's representation that the listing is complete. Randomly select 5 contracts (or all contracts if less than 5) from the listing, excluding the practitioner's contract, and:

- a) Observe that the contract was bid in accordance with the Louisiana Public Bid Law (e.g., solicited quotes or bids, advertised), if required by law.

Results: No exceptions were found as a result of applying the above procedure.

- b) Observe that the contract was approved by the governing body/board, if required by policy or law (e.g. Lawrason Act, Home Rule Charter).

Results: No exceptions were found as a result of applying the above procedure.

- c) If the contract was amended (e.g. change order), observe that the original contract terms provided for such an amendment and that amendments were made in compliance with the contract terms (e.g. if approval is required for any amendment was approval documented).

Results: No exceptions were found as a result of applying the above procedure.

- d) Randomly select one payment from the fiscal period for each of the 5 contracts, obtain the supporting invoice, agree the invoice to the contract terms, and observe that the invoice and related payment agreed to the terms and conditions of the contract.

Results: No exceptions were found as a result of applying the above procedure.

Ethics

9. Obtain a listing of board members and management's representation that the listing is complete. Randomly select 5 board members and obtain ethics documentation from management, and:

- a. Observe that the documentation demonstrates each employee/official completed one hour of ethics training during the calendar year as required by R.S. 42:1170.

Results: No exceptions were found as a result of applying the above procedure.

- b. Observe that the entity maintains documentation which demonstrates each employee and official were notified of any changes to the entity's ethics policy during the fiscal period, as applicable.

Results: Not applicable.

10. Inquire and/or observe whether the agency has appointed an ethics designee as required by R.S. 42:1170.

Results: No exceptions were found as a result of applying the above procedure.

Fraud Notice

11. Obtain a listing of misappropriations of public funds and assets during the fiscal period and management's representation that the listing is complete. Select all misappropriations on the listing, obtain supporting documentation, and observe that the entity reported the misappropriation(s) to the legislative auditor and the district attorney of the parish in which the entity is domiciled as required by R.S. 24:523.

Results: No exceptions were found as a result of applying the above procedure.

12. Observe that the entity has posted, on its premises and website, the notice required by R.S. 24:523.1 concerning the reporting of misappropriation, fraud, waste, or abuse of public funds.

Results: No exceptions were found as a result of applying the procedure.

Prevention of Sexual Harassment

13. Using the 5 randomly selected board members from procedure #9 under "Ethics" above, obtain sexual harassment training documentation from management, and observe that the documentation demonstrates each employee/official completed at least one hour of sexual harassment training during the calendar year as required by R.S. 42:343.

Results: No exceptions were found as a result of applying the above procedure.

14. Observe that the entity has posted its sexual harassment policy and complaint procedure on its website (or in a conspicuous location on the entity's premises if the entity does not have a website).

Results: No exceptions were found as a result of applying the above procedure.

15. Obtain the entity's annual sexual harassment report for the current fiscal period, observe that the report was dated on or before February 1, and observe that it includes the applicable requirements of R.S. 42:344:

Results: Exception noted. Report was not completed on or before February 1.

a) Number and percentage of public servants in the agency who have completed the training requirements;

Results: No exceptions were found as a result of applying the above procedure.

b) Number of sexual harassment complaints received by the agency;

Results: No exceptions were found as a result of applying the above procedure.

c) Number of complaints which resulted in a finding that sexual harassment occurred;

Results: No exceptions were found as a result of applying the above procedure.

d) Number of complaints in which the finding of sexual harassment resulted in discipline or corrective action; and

Results: No exceptions were found as a result of applying the above procedure.

e) Amount of time it took to resolve each complaint

Results: No exceptions were found as a result of applying the above procedure.

We were engaged by the District to perform this agreed-upon procedures engagement and conducted our engagement in accordance with attestation standards established by the American Institute of Certified Public Accountants and applicable standards of *Government Auditing Standards*. We were not engaged to and did not conduct an examination or review, the objective of which would be the expression of an opinion or conclusion, respectively, on those C/C areas identified in the SAUPs. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

We are required to be independent of the District and to meet our ethical responsibilities, in accordance with the relevant ethical requirements related to our agreed-upon procedures engagement.

The purpose of this report is solely to describe the scope of testing performed on those C/C areas identified in the SAUPs, and the result of that testing, and not to provide an opinion on control or compliance. Accordingly, this report is not suitable for any other purpose. Under Louisiana Revised Statute 24:513, this report is distributed by the LLA as a public document.

Carr, Riggs & Ingram, L.L.C.

Metairie, Louisiana

June 28, 2023

LAKEVIEW CRIME PREVENTION DISTRICT
P.O. Box 24051
New Orleans, LA 70184

Louisiana Legislative Auditor
1600 North 3rd Street
P.O. Box 94397
Baton Rouge, LA 70804-9397

And

Carr, Riggs & Ingram, LLC
111 Veterans Blvd.
Suite 350
Metairie, LA 70005

RE: Management's Response to Statewide Agreed-Upon Procedures
Lakeview Crime Prevention District

Dear Sirs:

Lakeview Crime Prevention District will review policies and procedures in regard to the comments for each financial function and make appropriate changes that will improve operations and internal controls in each area that are cost effective and within our budget constraints.



Graham Ryan, Board President

06/28/2023

Date