

To the Board of Commissioners,
Southeast Louisiana Regional Criminalistics Laboratory Commission,
Gray, Louisiana.

We have reviewed the accompanying financial statements of the governmental activities and the governmental fund of the Southeast Louisiana Regional Criminalistic Laboratory Commission (the Commission), as of and for the year ended June 30, 2014, and have issued our report thereon dated December 4, 2014. We conducted our review in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants.

However, during our review we became aware of matters, which represent immaterial noncompliance with certain provisions of laws, regulations, contracts and grants. The memorandum that accompanies this letter summarizes our suggestions and recommendations regarding these matters. We previously reported on the Commission's compliance in our report dated December 4, 2014. This letter does not affect our report dated December 4, 2014 on the basic financial statements of the Commission.

We will review the status of these comments during our next review engagement. We have already discussed the comments and recommendations with the Commission, and we will be pleased to discuss them in further detail at your convenience, to perform an additional study of the matters or to assist you in implementing the recommendations.

Sincerely,

Bourgeois Bennett, L.L.C.

Certified Public Accountants.

Houma, Louisiana,
December 4, 2014.

MANAGEMENT COMMENTS

Southeast Louisiana Regional Criminalistics Laboratory Commission

For the year ended June 30, 2014

14-01 The Commission did not publish its minutes in an official journal on a consistent and timely basis. (R.S.42:11 through 42:28)

Condition – Louisiana Revised Statute 42:11 through 28 requires that minutes, ordinances, resolutions, budgets and other official proceedings of the governing authority must be published in an official journal. The Commission did not publish the correct minutes in an official journal on a timely basis. The minutes of a board meeting were published eleven months after the meeting was held.

Recommendation – We recommend the District publish its minutes in an official journal on a consistent and timely basis.

Review Report

***Southeast Louisiana Regional Criminalistics Laboratory Commission
Gray, Louisiana***

For the year ended June 30, 2014

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Southeast Louisiana Regional Criminalistics Laboratory Commission

For the year ended June 30, 2014

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FINANCIAL SECTION

INDEPENDENT ACCOUNTANT'S REVIEW REPORT

To the Board of Commissioners,
Southeast Louisiana Regional Criminalistics Laboratory Commission
Gray, Louisiana.

We have reviewed the accompanying financial statements of the governmental activities and the governmental fund of the Southeast Louisiana Regional Criminalistic Laboratory Commission (the Commission), as of and for the year ended June 30, 2014, which collectively comprise the Commission's basic financial statements as listed in the table of contents. A review includes primarily applying analytical procedures to management's financial data and making inquiries of the management of the Commission. A review is substantially less in scope than an audit, the objective of which is the expression of an opinion regarding the financial statements as a whole. Accordingly, we do not express such an opinion.

The management of the Commission is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America and for designing, implementing, and maintaining internal control relevant to the preparation and fair presentation of the financial statements.

Our responsibility is to conduct the review in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants. Those standards require us to perform procedures to obtain limited assurance that there are no material modifications that should be made to the financial statements. We believe that the results of our procedures provide a reasonable basis for our report.

Based on our review, we are not aware of any material modifications that should be made to the accompanying financial statements in order for them to be in conformity with accounting principles generally accepted in the United States of America.

Management has omitted Management's Discussion and Analysis that accounting principles generally accepted in the United States of America require to be presented to supplement the basic financial statements. Such missing 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 and for placing the basic financial statements in an appropriate operational, economic, or historical context. Our review report on the basic financial statements is not affected by this missing information.

Bougeois Bennett, L.L.C.

Certified Public Accountants

Houma, LA
December 4, 2014.

**STATEMENT OF NET POSITION AND
GOVERNMENTAL FUND BALANCE SHEET**

Southeast Louisiana Regional Criminalistics Laboratory Commission

June 30, 2014

(See Independent Accountant's Review Report)

	<u>General Fund</u>	<u>Adjustments</u>	<u>Statement of Net Position</u>
Assets			
Cash	\$ 107,485		\$ 107,485
Due from other governmental units	<u>77,540</u>		<u>77,540</u>
Total assets	<u><u>\$ 185,025</u></u>		<u>185,025</u>
Liabilities			
Due to other governmental units	<u>\$ 111,030</u>		<u>111,030</u>
Fund Balance/Net Position			
Fund balance - unassigned	<u>73,995</u>	<u>\$ (73,995)</u>	<u>-</u>
Total liabilities and fund balances	<u><u>\$ 185,025</u></u>		
Net position - unrestricted		<u><u>\$ 73,995</u></u>	<u><u>\$ 73,995</u></u>

See Notes to Financial Statements.

**STATEMENT OF ACTIVITIES AND STATEMENT OF
GOVERNMENTAL FUND REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE**

Southeast Louisiana Regional Criminalistics Laboratory Commission

For the year ended June 30, 2014

(See Independent Accountant's Review Report)

	<u>General Fund</u>	<u>Adjustments</u>	<u>Statement of Activities</u>
Revenues			
Intergovernmental -			
Local Governments	\$ 229,851		\$ 229,851
Expenditures/Expenses			
Current:			
Public safety:			
Personal services:			
Salaries and related benefits	215,851		215,851
Other services and charges:			
Professional fees	<u>10,000</u>		<u>10,000</u>
Total expenditures/expenses	<u>225,851</u>		<u>225,851</u>
Excess of Revenues Over Expenditures	4,000	\$ (4,000)	-
Change in Net Position	-	4,000	4,000
Fund Balance/Net Position			
Beginning of year	<u>69,995</u>	<u>-</u>	<u>69,995</u>
End of year	<u>\$ 73,995</u>	<u>\$ -</u>	<u>\$ 73,995</u>

See Notes to Financial Statements.

**STATEMENT OF GOVERNMENTAL FUND REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL -
GENERAL FUND**

Southeast Louisiana Regional Criminalistics Laboratory Commission

For the year ended June 30, 2014

(See Independent Accountant's Review Report)

	<u>Budgeted Amounts</u>		<u>Actual Amount</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Intergovernmental - Local Governments	\$ 243,500	\$ 229,500	\$ 229,851	\$ 351
Expenditures				
Current:				
Public safety:				
Personal services:				
Salaries and related benefits	215,000	215,000	215,851	(851)
Other services and charges:				
Travel	2,500	-	-	-
Professional fees	5,000	10,000	10,000	-
Total expenditures	<u>222,500</u>	<u>225,000</u>	<u>225,851</u>	<u>(851)</u>
Excess of Revenues Over Expenditures	21,000	4,500	4,000	(500)
Fund Balance				
Beginning of year	<u>69,995</u>	<u>69,995</u>	<u>69,995</u>	<u>-</u>
End of year	<u>\$ 90,995</u>	<u>\$ 74,495</u>	<u>\$ 73,995</u>	<u>\$ (500)</u>

See Notes to Financial Statements.

NOTES TO FINANCIAL STATEMENTS**Southeast Louisiana Regional Criminalistics Laboratory Commission**

June 30, 2014

Note 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accounting policies of Southeast Louisiana Regional Criminalistics Lab Commission (the Commission) conform to accounting principles generally accepted in the United States of America (GAAP) 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. The following is a summary of significant accounting policies:

a) Reporting Entity

The Commission was created under the provisions of Louisiana Revised Statutes 40:2268.1 through .5 provided, however, that its activities shall be consistent with the powers, duties, rights and liabilities as may be deemed necessary or proper to accomplish the purposes of establishing, maintaining and operating the Southeast Louisiana Regional Criminalistics Laboratory to assist member parishes in the detection of crime and examination and analysis of evidence as provided for in the rules and regulations of the Commission.

The Commission has entered into a Memorandum of Understanding (the MOU) with the Louisiana State Police Crime Laboratory (the Crime Lab) to establish a forensic partnership to provide accurate and timely analysis of controlled dangerous substances and other related sub-disciplines. The Crime Lab agrees to provide all equipment and supplies necessary to report analysis of controlled dangerous substances requested by the Commission. The Commission agrees to provide a minimum of two qualified forensic scientists for assignment to the Crime Lab. The MOU will remain in effect until terminated by either party.

The Lafourche Parish Sheriff provides two employees qualified as forensic scientists for the Commission's use under the MOU. The Commission reimburses the Lafourche Parish Sheriff for the actual payroll and related costs incurred for the forensic scientists.

Under the enabling legislation which created the Commission, the governing board members consist of the coroner, sheriff and district attorney from the Commission's member parishes: Lafourche, St. James, St. John and Terrebonne. The Commission is considered a separate governmental entity because it is substantially autonomous.

Note 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

a) Reporting Entity (continued)

GASB Statement No. 14, *The Financial Reporting Entity*, and GASB Statement No. 39, *Determining Whether Certain Organizations Are Component Units-an amendment of GASB Statement No. 14* established the criterion for determining which component units should be considered part of the Commission for financial reporting purposes. The basic criteria are as follows:

1. Legal status of the potential component unit including the right to incur its own debt, levy its own taxes and charges, expropriate property in its own name, sue and be sued, and the right to buy, sell and lease property in its own name.
2. Whether the governing authority appoints a majority of the board members of the potential component unit.
3. Fiscal interdependency between the Commission and the potential component unit.
4. Imposition of will by the Commission on the potential component unit.
5. Financial benefit/burden relationship between the Commission and the potential component unit.

The Commission has reviewed all of its activities and determined that there are no potential component units which should be included in its financial statements.

b) Basis of Presentation

The Commission's financial statements consist of the government-wide statements on all activities of the Commission and the governmental fund financial statements.

Government-wide Financial Statements:

The government-wide financial statements include the Statement of Net Position and the Statement of Activities for all activities of the Commission. The government-wide presentation focuses primarily on the sustainability of the Commission as an entity and the change in aggregate financial position resulting from the activities of the fiscal period. Governmental activities generally are financed through intergovernmental revenues and other non-exchange revenues.

Note 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

b) Basis of Presentation (continued)

Fund Financial Statements:

The daily accounts and operations of the Commission are organized on the basis of a fund and account groups, each of which is considered a separate accounting entity. The operations of the fund are accounted for with a separate set of self-balancing accounts that comprise its assets, deferred outflows of resources, liabilities, deferred inflows of resources, equity, revenues and expenditures. Government resources are allocated to and accounted for in the fund based upon the purpose for which they are to be spent and the means by which spending activities are controlled. The following is the governmental fund of the Commission:

General Fund - The General Fund is the general operating fund of the Commission. It is used to account for and report all financial resources except those that are required to be accounted for and reported in another fund. The General Fund is always a major fund.

c) Measurement Focus and Basis of Accounting

Measurement focus is a term used to describe “which” transactions are recorded within the various financial statements. Basis of accounting refers to “when” transactions are recorded regardless of the measurement focus applied.

Government-wide Financial Statements:

The government-wide 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.

Fund Financial Statements:

All governmental funds are accounted for using a current financial resources measurement focus. With this measurement focus, only current assets and current liabilities generally are included on the balance sheet. Operating statements of these funds present increases (revenues and other financing sources) and decreases (expenditures and other uses) in net current assets. Governmental funds are maintained on the modified accrual basis of accounting.

Note 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

c) Measurement Focus and Basis of Accounting (continued)

Governmental fund revenues resulting from exchange transactions are recognized in the fiscal year in which the exchange takes place and meets the government's availability criteria (susceptible to accrual). Available means that the resources will be collected within the current year or are expected to be collected soon enough thereafter to be used to pay liabilities of the current year. For this purpose, the Commission considers revenues to be available if they are collected within 60 days of the end of the current fiscal year. Intergovernmental revenues include court costs imposed by the Commission and reimbursements for expenditures. Court costs are recognized as revenue when collected by intermediate collectors. Reimbursements are recognized as revenue when the related expenditure is incurred.

Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred. Allocations of cost such as depreciation are not recognized in the governmental funds.

d) 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 certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

e) Operating Budgetary Data

As required by the Louisiana Revised Statutes 39:1303, the Board of Commissioners (the Board) adopted a budget for the Commission's General Fund. Any amendment involving the transfer of monies from one function to another or increases in expenditures must be approved by the Board. The Commission amended its budget once during the year. All budgeted amounts that are not expended, or obligated through contracts, lapse at year-end.

The Statement of Governmental Fund Revenues, Expenditures and Changes in Fund Balance – Budget and Actual - General Fund is presented to provide a comparison of actual results with the budget.

The General Fund budget is adopted on a basis materially consistent with accounting principles generally accepted in the United States of America.

The General Fund budget presentation is included in the financial statements.

Note 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

f) Accounts Receivable

The financial statements for the Commission contain no allowance for uncollectible accounts. Uncollectible amounts due for intergovernmental revenues are recognized as bad debts at the time information becomes available which would indicate the uncollectibility of the particular receivable. These amounts are not considered to be material in relation to the financial position or operations of the funds.

g) Equity

Government-wide Statements:

Equity is classified as net position and displayed in three components:

- a. Net investment in capital assets – Consists of capital assets including restricted capital assets, net of accumulated depreciation and reduced by the outstanding balances of any bonds, mortgages, notes or other borrowings that are attributable to the acquisition, construction or improvement of those assets, if any.
- b. Restricted – Consists of assets and deferred outflows of resources less liabilities and deferred inflows of resources (net position) with constraints placed on the use either by (1) external groups such as creditors, grantors, contributions or laws or regulations of other governments; or (2) law through constitutional provisions or other enabling legislation.
- c. Unrestricted – All other net position that do not meet the definition of “restricted” or “net investment in capital assets.”

When both restricted and unrestricted resources are available for use, it is the Commission’s policy to use restricted resources first, then unrestricted resources as they are needed. As of June 30, 2014 and for the year then ended, the Commission did not have equity net investment in capital assets and restricted resources.

Fund Financial Statements:

Governmental fund equity is classified as fund balance. Fund balance is further classified as follows:

- a. Non-spendable – amounts that cannot be spent either because they are in nonspendable form or because they are legally or contractually required to maintain intact.

Note 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

g) Equity (continued)

- b. Restricted – amounts that can be spent only for specific purposes because of constitutional provisions, charter requirements or enabling legislation or because of constraints that are externally imposed by creditors, grantors, contributors, or the laws or regulations of other governments.
- c. Committed – amounts that can be used only for specific purposes determined by a formal action of the Commission’s Board. Committed fund balances may be established, modified, or rescinded only through resolutions approved by the Commission’s Board.
- d. Assigned – amounts that do not meet the criteria to be classified as either restricted or committed by that are intended to be used for specific purposes.
- e. Unassigned – all other spendable amounts.

For the classification of government fund balances, the Commission considers an expenditure to be made from the most restrictive first when more than one classification is available. The Commission’s fund balance was classified as unassigned as of June 30, 2014.

h) New GASB Statements

During the year ending June 30, 2014, the District implemented the following GASB Statements:

Statement No. 66, “*Technical Corrections – 2012.*” The statement enhances the usefulness of financial reports by resolving conflicting accounting and financial reporting guidance that could diminish the consistency of financial reporting. This statement did not affect the District’s financial statements.

Statement No. 67, “*Financial Reporting for Pension Plans.*” The statement improves the usefulness of pension information included in the general purpose external financial reports of state and local governmental pension plans for making decisions and assessing accountability. This statement did not affect the District’s financial statements.

Statement No. 70, “*Accounting and Financial Reporting for Nonexchange Financial Guarantees.*” The objective of this Statement is to improve the recognition, measurement, and disclosure guidance for state and local governments that have extended or received financial guarantees that are nonexchange transactions. This statement did not affect the District’s financial statements.

Note 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

h) New GASB Statements (continued)

The GASB has issued the following Statements which will become effective in future years as shown below:

Statement No. 68, *“Accounting and Financial Reporting for Pensions.”* The statement improves financial reporting by state and local governmental pension plans and also improves information provided by state and local governmental employers about financial support for pensions that is provided by other entities. The statement will be effective for periods beginning after June 15, 2014. Management has not yet determined the effect of this statement on the financial statements.

Statement No. 69, *“Government Combinations and Disposals of Government Operations.”* The objective of this statement is to improve financial reporting by addressing accounting and financial reporting for government combinations and disposals of government operations. This statement will not affect the District’s financial statements.

Statement No. 71, *“Pension Transition for Contributions made Subsequent to the Measurement Date.”* The objective of this Statement is to address an issue regarding application of the transition provisions of Statement No. 68. The statement will be applied simultaneously with Statement No. 68. Management has not yet determined the effect of this statement on the financial statements.

Note 2 - DEPOSITS

Louisiana state law allows all political subdivisions to invest excess funds in obligations of the United States or any other federally insured investment, certificates of deposit of any bank domiciled or having a branch office in the state of Louisiana, guaranteed investment contracts and investment grade (A-1/P-1) commercial paper of domestic corporations.

State law requires deposits (cash) of all political subdivisions to be fully collateralized at all times. Acceptable collateralization includes FDIC insurance and the market value of securities purchased and pledged to the political subdivision. Obligations of the United States, the State of Louisiana and certain political subdivisions are allowed as security for deposits. Obligations furnished as security must be held by the political subdivision or with an unaffiliated bank or trust company for the account of the political subdivision.

Note 2 - DEPOSITS (Continued)

The year-end balances of deposits are as follows:

	Bank Balances	Reported Amounts
Cash	\$ 107,485	\$ 107,485

Custodial credit risk is the risk that in the event of a bank failure, the Commission's deposits may not be returned to it. As of June 30, 2014 the Commission's bank balance of \$107,485 was covered by FDIC insurance and not exposed to custodial credit risk.

Note 3 - DUE TO AND FROM OTHER GOVERNMENTAL UNITS

Amounts due to and from other governmental units at June 30, 2014 consisted of the following:

	Due From	Due To
Lafourche Parish Sheriff's Office	\$ 41,159	\$ 111,030
St. James Parish Sheriff's Office	4,599	-
St. John Parish Sheriff's Office	9,556	-
Terrebonne Parish Sheriff's Office	22,226	-
Total	\$ 77,540	\$ 111,030

Note 4 - RISK MANAGEMENT

The Commission is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets; errors and omissions; and natural disasters for which the Commission is self insured and would bill member governments for losses related to the various risks. As of June 30, 2014 and the year then ended no claims or legal actions were filed, outstanding or settled against the Commission.

Note 5 - COMPENSATION OF BOARD MEMBERS

No compensation was paid to board members for the year ended June 30, 2014.

Note 6 - SUBSEQUENT EVENTS

Management evaluates events occurring subsequent to the date of financial statements in determining the accounting for and disclosure of transactions and events that effect the financial statements. Subsequent events have been evaluated through December 4, 2014, which is the date the financial statements were available to be issued.

SPECIAL REPORT OF CERTIFIED PUBLIC ACCOUNTANTS

Independent Accountant's Report on Applying Agreed-Upon Procedures

To the Board of Commissioners,
Southeast Louisiana Regional Criminalistics Laboratory Commission
Gray, Louisiana.

We have performed the procedures included in the Louisiana Government Audit Guide and enumerated below, which were agreed to by the management of Southeast Louisiana Regional Criminalistics Laboratory Commission (the Commission) and the Legislative Auditor, State of Louisiana, solely to assist the users in evaluating management's assertions about the Commission's compliance with certain laws and regulations during the year ended June 30, 2014 included in the accompanying Louisiana Attestation Questionnaire. Management of the Commission is responsible for its financial records and compliance with applicable laws and regulations. This agreed-upon procedures engagement was performed in accordance with attestation standards established by the American Institute of Certified Public Accountants and applicable standards of Government Auditing Standards. The sufficiency of these procedures is solely the responsibility of the specified users of this 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. Select all expenditures made during the year for material and supplies exceeding \$30,000, or public works exceeding \$150,000, and determine whether such purchases were made in accordance with R.S. 38:2211-2296 (the public bid law) or R.S. 39:1551-39:1775 (the state procurement code), whichever is applicable.

There were no expenditures made during the year ended June 30, 2014 which exceeded the public bid law expenditure thresholds.

Code of Ethics for Public Officials and Public Employees

2. Obtain from management a list of the immediate family members of each board member as defined by R.S. 42:1101-1124 (the code of ethics), and a list of outside business interests of all board members and employees, as well as their immediate families.

There were no disbursements made to board members, their immediate family members or related businesses.

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

Code of Ethics for Public Officials and Public Employees (Continued)

4. Determine whether any of those employees included in the listing obtained from management in agreed-upon Procedure 3 were also included on the listing obtained from management in agreed-upon Procedure 2 as immediate family members.

There are no employees at the Commission. The forensic scientists are employed by the Lafourche Parish Sheriff's Office.

Budgeting

5. Obtain a copy of the legally adopted budget and all amendments.
6. Trace the budget adoption and amendments to the minute book.
7. Compare the revenues and expenditures of the final budget to actual revenues and expenditures to determine if actual revenues failed to meet budgeted revenues by 5% or more, or if actual expenditures exceed budgeted amounts by 5% or more.

Management provided us with a copy of the original budget. There was one amendment to the budget during the year.

We traced the adoption of the original budget to the minutes of a meeting held on June 11, 2013 which indicated that the budget had been adopted by the commissioners of the Commission. One amendment was made to the budget during the year.

We compared the revenues and expenditures of the final budget to actual revenues and expenditures. Actual revenues for the year were not less than 5% budgeted amounts and actual expenditures for the year did not exceed budgeted amounts by more than 5%.

Accounting and Reporting

8. Randomly select six disbursements made during the period under examination and:
 - (a) Trace payments to supporting documentation as to proper amount and payee;
 - (b) Determine if payments were properly coded to the correct general ledger account;
 - (c) Determine whether payments received approval from proper authorities.

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.

Accounting and Reporting (continued)

Each of the payments was properly coded to the correct fund and general ledger account.

Inspection of documentation supporting each of the six selected disbursements indicated approvals from the accountant and the chairman of the Board of Commissioners.

Meetings

9. Examine evidence indicating that agendas for meetings recorded in the minute book are posted or advertised as required by R.S. 42:11 through 42:28 (the open meetings law).

We examined postings in The Courier and The Daily Comet, the official journals of Terrebonne and Lafourche Parishes, respectively, with an exception on timeliness. See management letter comment 14-01.

Debt

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

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 indebtedness.

Advances and Bonuses

11. Examine payroll records and minutes for the year to determine whether any payments have been made to employees that may constitute bonuses, advance, or gifts.

A reading of the minutes of the district for the year indicated no approval for the payments noted. We also inspected the records used to reimburse the Lafourche Parish Sheriff's Office for the required forensic scientists during the year ended June 30, 2014 and noted no instances which would indicate payments to employees which would constitute bonuses, advances, or gifts.

Prior Comments and Recommendations

12. See Reports By Management for our prior year review report, as of June 30, 2013, comments and recommendations.

Purpose of this Report

We were not engaged to perform, and did not perform, an audit, 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.

Exhibit E
(continued)

This report is intended solely for the use of management of the Commission 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. Under Louisiana Revised Statute 24:513, this report is distributed by the Legislative Auditor as a public document.

Bourgeois Bennett, L.L.C.

Certified Public Accountants

Houma, LA
December 4, 2014.

SCHEDULE OF FINDINGS AND RESPONSES

Southeast Louisiana Regional Criminalistics
Laboratory Commission

For the Year Ended June 30, 2014

Management Letter Comment

14-01 The Commission did not publish its minutes in an official journal on a consistent and timely basis. (R.S.42:11 through 42:28)

Condition – Louisiana Revised Statute 42:11 through 28 requires that minutes, ordinances, resolutions, budgets and other official proceedings of the governing authority must be published in an official journal. The Commission did not publish the correct minutes in an official journal on a timely basis. The minutes of a board meeting were published eleven months after the meeting was held.

Recommendation – We recommend the District publish its minutes in an official journal on a consistent and timely basis.

REPORTS BY MANAGEMENT

SCHEDULE OF PRIOR YEAR FINDINGS AND RESPONSES

Southeast Louisiana Regional Criminalistics
Laboratory Commission

For the Year Ended June 30, 2014

13-01 Late Filing of Review/Attestation Report with the Louisiana Legislative Auditor within Six Months of the Fiscal Year End (R.S.24:513 and 24:514)

Criteria – Louisiana Revised Statutes 24:513 and 24:514 require the filing of the Commission’s annual review/attestation financial statements with the Louisiana Legislative Auditor’s Office within six months after the fiscal year end.

Condition – The Commission was unable to file its annual review/attestation report with the Louisiana Legislative Auditor within six months after fiscal year end.

Cause – Management did not recognize that revenue thresholds requiring a review/attestation engagement had been exceeded.

Effect – The review of the Commission’s financial statements could not be completed until subsequent to December 31, 2013 and as a result, the reviewed financial statements and attestation report could not be filed with the Louisiana Legislative Auditor’s Office within the six months required by Louisiana Revised Statutes 24:513 and 24:514.

Recommendation – We recommend that year-end close management monitor revenue amounts for the type of financial statement reporting engagement required and at contract with outside accountants to ensure a timely completion of the contracted services.

MANAGEMENT'S CORRECTIVE ACTION PLAN

Southeast Louisiana Criminalistics
Laboratory Commission

For the Year Ended June 30, 2014

14-01 Recommendation – We recommend the District publish its minutes in an official journal on a consistent and timely basis.

Management's Corrective Action – The District will publish its minutes in an official journal on a consistent and timely basis.

**LOUISIANA ATTESTATION QUESTIONNAIRE
(For Attestation Engagements of Government)**

June 30, 2014 (Date Transmitted)

Bourgeois Bennett, LLC
P.O. Box 2168
Houma, LA 70361-2168

(Auditors)

In connection with your review of our financial statements as of [date] and for the year then ended, and as required by Louisiana Revised Statute (R.S.) 24:513 and the Louisiana Governmental Audit Guide, we make the following representations to you. We accept full responsibility for our compliance with the following laws and regulations and the internal controls over compliance with such laws and regulations. We have evaluated our compliance with the following laws and regulations prior to making these representations.

These representations are based on the information available to us as of (date of completion/representations).

Public Bid Law

It is true that we have complied with the public bid law, R.S. Title 38:2211-2296, and, where applicable, the regulations of the Division of Administration and the State Purchasing Office.

Yes [X] No []

Code of Ethics for Public Officials and Public Employees

It is true that no employees or officials have accepted anything of value, whether in the form of a service, loan, or promise, from anyone that would constitute a violation of R.S. 42:1101-1124.

Yes [X] No []

It is true that no member of the immediate family of any member of the governing authority, or the chief executive of the governmental entity, has been employed by the governmental entity after April 1, 1980, under circumstances that would constitute a violation of R.S. 42:1119.

Yes [X] No []

Budgeting

We have complied with the state budgeting requirements of the Local Government Budget Act (R.S. 39:1301-15), R.S. 39:33, or the budget requirements of R.S. 39:1331-1342, as applicable.

Yes [X] No []

Accounting and Reporting

All non-exempt governmental records are available as a public record and have been retained for at least three years, as required by R.S. 44:1, 44:7, 44:31, and 44:36.

Yes [X] No []

We have filed our annual financial statements in accordance with R.S. 24:514, and 33:463 where applicable.

Yes [] No [X]

We have had our financial statements reviewed in accordance with R.S. 24:513.

Yes [X] No []

Meetings

We have complied with the provisions of the Open Meetings Law, provided in R.S. 42:11 through 42:28.

Yes [X] No []

Debt

It is true we have not incurred any indebtedness, other than credit for 90 days or less to make purchases in the ordinary course of administration, nor have we entered into any lease-purchase agreements,

