

**REDELLE-VIDRINE WATER DISTRICT**

Ville Platte, Louisiana

Annual Financial Reports

Year Ended December 31, 2025

## TABLE OF CONTENTS

	<u>PAGE</u>
Independent Auditor's Report	1-3
<b>FINANCIAL STATEMENTS</b>	
Statement of net position	5-6
Statement of revenues, expenses, and changes in net position	7
Statement of cash flows	8
Notes to Financial Statements	9-16
<b>SUPPLEMENTARY INFORMATION</b>	
Schedule of board of directors	18
Schedule of compensation, benefits, and other payments to agency head or chief executive officer	19
Schedule of insurance (Unaudited)	20
<b>INTERNAL CONTROL, COMPLIANCE, AND OTHER MATTERS</b>	
Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with <u>Government Auditing Standards</u>	22-23
Schedule of findings and responses	24
Schedule of prior year findings	25
Report on fraud and misappropriations	26-27
<b>STATEWIDE AGREED-UPON PROCEDURES</b>	
Independent Accountant's Report on Applying Agreed-Upon Procedures	29-41
Management's Responses to Statewide Agreed-Upon Procedures Exceptions	42-44

James L. Nicholson, Jr., CPA  
Michael A. Roy, CPA  
Lisa Trouille Manuel, CPA  
Dana D. Quebedeaux, CPA  
Molly Fontenot Duplechain, CPA

Van L. Auld, CPA



**JOHN S. DOWLING & COMPANY**  
A CORPORATION OF CERTIFIED PUBLIC ACCOUNTANTS  
www.jsdc-cpas.com

John S. Dowling, CPA - 1904-1984  
John Newton Stout, CPA - 1936-2005  
Chizal S. Fontenot, CPA - 1955-2012  
Russell J. Stelly, CPA - 1942 - 2019  
Harold Dupre, CPA - 1931-2019

Retired

Dwight Ledoux, CPA - 1998  
Joel Lanclos, Jr., CPA - 2003  
G. Kenneth Pavy, II, CPA - 2020

## INDEPENDENT AUDITOR'S REPORT

To the Board of Commissioners of  
Reddell-Vidrine Water District  
Ville Platte, Louisiana

### **Report on the Audit of the Financial Statements**

#### **Opinions**

We have audited the accompanying financial statements of the business-type activities of the Reddell-Vidrine Water District, a component unit of the Evangeline Parish Police Jury, as of and for the year ended December 31, 2025, 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 business-type activities of the District, as of December 31, 2025 and the respective changes in financial position, and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

#### **Basis for Opinions**

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 Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Reddell-Vidrine Water 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 opinions.

#### **Responsibilities of Management for the Financial Statements**

Management 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 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.

To the Board of Commissioners of  
Reddell-Vidrine Water District  
Ville Platte, Louisiana

### **Auditor's 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 auditor's report that includes our opinions. 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**

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 for placing the basic financial statements in an appropriate operational, economic or historical context. Our opinion on the basic financial statements is not affected by this missing information.

To the Board of Commissioners of  
Reddell-Vidrine Water District  
Ville Platte, Louisiana

### **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 accompanying schedule of board of directors and compensation, benefits and other payments to agency head on page 18 and 19, as required by the State of Louisiana, is presented for purposes of additional analysis and is 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 statement themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of board of directors and compensation, benefits and other payments is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

The Schedule of Insurance in Force on page 20 is presented for purposes of additional analysis and is not a required part of the financial statements. Such information is the responsibility of management. The information has not been subjected to the audit procedures applied in the audit of the basic financial statements and, accordingly, we do not express an opinion or provide any assurance on them.

### **Other Reporting Required by Government Auditing Standards**

In accordance with Government Auditing Standards, we have also issued our report dated May 14, 2026, 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.

### **Report on Other Legal and Regulatory Requirements**

In accordance with the requirements of the Louisiana Legislative Auditor, we have issued a report, dated May 14, 2026 on the results of our statewide agreed-upon procedures performed in accordance with attestation standards established by the American Institute of Certified Public Accountants and the standards applicable to attestation engagements contained in Government Auditing Standards. The purpose of that report is solely to describe the scope of testing performed on those control and compliance areas identified in the Louisiana Legislative Auditor's statewide agreed-upon procedures, and the results of that testing, and not to provide an opinion on control or compliance.

*John L. Dowling & Company*

Opelousas, Louisiana  
May 14, 2026

FINANCIAL STATEMENTS

REDDELL-VIDRINE WATER DISTRICT  
Ville Platte, Louisiana

Statement of Net Position  
December 31, 2025

	2025
<b>ASSETS</b>	
Current assets:	
Cash and interest-bearing deposits	\$ 189,833
Accounts receivable, net	71,432
Prepaid expense	7,257
Receivable - employee theft	2,304
Receivable - insurance	53,590
Cash due/to from from restricted assets	(6,582)
Total current assets	317,834
Restricted assets	
Bond reserve fund	13,464
Contingency	21,466
Security deposits - checking	23,855
Security deposits - certificate of deposit	30,746
Due from operating	6,582
Total restricted assets	96,113
Property, plant and equipment:	
Buildings and equipment	552,007
Water system	878,090
	1,430,097
Less: accumulated depreciation	(856,174)
Land	24,500
Total property, plant, and equipment	598,423
Other assets:	
Security deposits	150
Total other assets	150
Total assets	1,012,520

Continued on next page.

REDDELL-VIDRINE WATER DISTRICT  
Ville Platte, Louisiana

Statement of Net Position (continued)  
December 31, 2025

	<u>2025</u>
LIABILITIES AND NET POSITION	
Current liabilities (from current assets):	
Accounts payable	\$ 105,107
Payroll taxes payable	4,460
Accrued interest payable	197
FHA note-current portion	9,741
Current liabilities (from restricted assets):	
Security deposits payable	61,183
Total current liabilities	<u>180,688</u>
Noncurrent liabilities:	
FHA note	56,763
Total noncurrent liabilities	<u>56,763</u>
Total liabilities	<u>237,451</u>
Net Position:	
Net investment in capital assets	598,423
Net position - restricted	34,930
Net position - unrestricted	141,716
Total net position	<u>775,069</u>
Total liabilities and net position	<u>1,012,520</u>

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

REDDELL-VIDRINE WATER DISTRICT  
Ville Platte, Louisiana

Statement of Revenues, Expenses, and Changes in Net Position  
For the Year Ended December 31, 2025

	2025
Operating revenues:	
Water sales and late fees	\$ 540,867
Connection, installations and miscellaneous	28,508
Total operating revenues	569,375
Operating expenses:	
Accounting	14,837
Advertising	175
Bad debt expense/recovery	(620)
Bank service charge	1,166
Depreciation	26,375
Dues & subscriptions	2,678
Meals	1,149
Fees and permits	21,372
Fuel and truck expense	13,458
Insurance	36,169
Office expense and postage	22,130
Meeting expense	646
Repairs	15,137
Salaries and benefits	168,799
Supplies	73,886
Per diem paid board members	8,550
Payroll taxes	14,517
Rent expense	4,200
Telephone	3,649
Uniforms	690
Utilities	41,711
Total operating expenses	470,674
Operating income (loss)	98,701
Non-operating revenues (expenses)	
Grant income	70,000
Insurance proceeds	153,830
Interest income	860
Interest expense	(2,949)
Total non-operating revenues (expenses)	221,741
Change in net position	320,442
Net Position, beginning of year	454,627
Net Position, end of year	775,069

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

REDDELL-VIDRINE WATER DISTRICT  
Ville Platte, Louisiana

Statement of Cash Flows  
For the Year Ended December 31, 2025

	2025
Cash flows from operating activities:	
Receipts from customers	\$ 553,838
Receipts from insurance claims	30,000
Payments to suppliers for goods and services	(207,018)
Payments to employees for services	(168,799)
Net cash provided (used) by operating activities	208,021
Cash flows from capital and related financing activities:	
Purchase of capital assets	(162,829)
Proceeds from grants	70,000
Proceeds from insurance	153,830
Principal payment on loans	(9,290)
Interest paid on loans	(2,948)
Net cash flows provided (used) by capital and related financing activities	48,763
Cash flows from investing activities	
Purchase of certificate of deposit	(30,746)
Interest earned	860
Net cash provided (used) by investing activities	(29,886)
Net increase (decrease) in cash, cash equivalents, and restricted cash	226,898
Cash, cash equivalents, and restricted cash, beginning	75,310
Cash, cash equivalents, and restricted cash, ending	302,208
Reconciliation of operating income to net cash provided by operating activities:	
Operating income (loss)	\$ 98,701
Adjustments to reconcile operating income to net cash provided by operating activities	
Depreciation expense	26,375
Change in current assets and liabilities:	
Accounts receivable	6,034
Prepaid expenses	(7,257)
Accounts and other payables	75,739
Meter deposits	8,429
Net cash provided (used) by operating activities	208,021

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

REDELLE-VIDRINE WATER DISTRICT  
Ville Platte, Louisiana

Notes to Financial Statements

(1) – Summary of Significant Accounting Policies

A. Scope of Entity

The Reddell-Vidrine Water District (the District) of Evangeline Parish, Louisiana was created by the Evangeline Parish Police Jury on July 14, 1967, and is governed by five board members appointed by the Evangeline Parish Police Jury. The Water District was created to provide water within the District. The Water District is a component unit of the Evangeline Parish Police Jury. It is economically dependent upon the District it serves.

As the governing authority of the parish, for reporting purposes, the Evangeline Parish Police Jury is the financial reporting entity for Evangeline Parish.

The financial reporting entity consists of (a) the primary government (Parish Police Jury) (b) organizations for which the primary government is financially accountable, and (c) other organizations for which nature and significance of their relationship with the primary government are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete.

Governmental Accounting Standards Board Statement No. 14 established criteria for determining which component units should be considered part of the Evangeline Parish Police Jury for financial reporting purposes. The basic criterion for including a potential component unit within the reporting entity is financial accountability. The GASB has set forth criteria to be considered in determining financial accountability. This criteria includes:

1. Appointing a voting majority of an organization's governing body, and
  - a. The ability of the Parish Police Jury to impose its will on that organization and/or
  - b. The potential for the organization to provide specific financial benefits to or impose specific financial burdens on the Parish Police Jury.
2. Organizations for which the Parish Police Jury does not appoint a voting majority but are fiscally dependent on the Parish Police Jury.
3. Organizations for which the reporting entity financial statements would be misleading if data of the organization is not included because of the nature or significance of the relationship.

Because the Parish Police Jury appoints a voting majority of the District's governing body and the Parish Police Jury has the ability to impose its will on the District, the District was determined to be a component unit of the Evangeline Parish Police Jury, the financial reporting entity. The accompanying financial statements present information only on the funds maintained by the District and do not present information on the Parish Police Jury, the general government services provided by that governmental unit, or the other governmental units that comprise the financial reporting entity.

REDELL-VIDRINE WATER DISTRICT  
Ville Platte, Louisiana

Notes to Financial Statements

(1) – Summary of Significant Accounting Policies - Continued

B. Basis of Presentation

The accounts of Reddell-Vidrine Water District are organized in one fund, which is considered a separate accounting entity. The operations of the fund are accounted for by self-balancing accounts that comprise its assets, liabilities, fund equity, revenues and expenses. The fund presented in the financial statements is described as follows:

Government-wide Financial Statements (GWFS)

The Statement of Net Position displays information on all of the non-fiduciary activities of Reddell-Vidrine Water District, as a whole. They include the proprietary fund of the District, which is a business-type activity. Governmental activities, which normally are supported by taxes and intergovernmental revenues, are reported separately from business-type activities, which rely to a significant extent on fees and charges for support. Fiduciary funds are not included in the GWFS.

Proprietary Fund

Proprietary funds account for activities for which a fee is charged to external users for goods and services.

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.

Measurement Focus

The Proprietary Fund utilizes an “economic resources” measurement focus. The accounting objectives of this measurement focus are the determination of operating income, changes in net assets (or cost recovery), financial position, and cash flows. All assets and liabilities (whether current or non-current) associated with their activities are reported. Proprietary fund equity is classified as net position.

Basis of Accounting

Business-type activities are presented using the accrual basis of accounting. Under the accrual basis of accounting, revenues are recognized when earned and expenses are recorded when the liability is incurred or economic asset used. Billed and unbilled utility receivables are recorded at year-end.

Purchases of operating supplies are regarded as expenditures at the time purchased and inventories of such supplies (if any) are not recorded as assets at the close of the fiscal year, unless material.

REDDELL-VIDRINE WATER DISTRICT  
Ville Platte, Louisiana

Notes to Financial Statements

(1) – Summary of Significant Accounting Policies - Continued

Operating income reported in proprietary fund financial statements includes revenues and expenses related to the primary, continuing operations of the fund. Principle operating revenues for proprietary funds are charges to customers for sales or services. Principle operating expenses are the costs of providing goods or services and include administrative expenses and depreciation of capital assets. Other revenues and expenses are classified as non-operating in the financial statements.

D. Investments

Investments in certificates of deposit were \$30,746 at December 31, 2025. Investments are recorded at cost, which approximates market.

Louisiana statutes authorize Reddell-Vidrine Water District to invest in United States bonds, treasury notes or certificates, time certificates of deposit in state and national banks, the Louisiana Asset Management Pool, or any other federally insured investment.

E. Capital Assets

Capital assets (including infrastructure assets), which constitute assets of the Proprietary Fund, are recorded at cost and depreciation is computed under the straight-line method. The service lives by type of asset are as follows:

Water system	50 years
Building and equipment	5 - 50 years

F. Budget

Reddell-Vidrine Water District submits a yearly budget to the United States Department of Agriculture – Rural Development for approval. The Water District is not required to adopt a budget under state law.

G. Statement of Cash Flows

For purposes of reporting cash flows, all highly liquid investments with an initial maturity of three months or less are considered to be cash equivalents.

H. Encumbrances

Reddell-Vidrine Water District does not employ the encumbrance system of accounting.

REDELLE-VIDRINE WATER DISTRICT  
Ville Platte, Louisiana

Notes to Financial Statements

(1) – Summary of Significant Accounting Policies - Continued

I. Compensated Absences

Vacation and sick leave cannot be accumulated. Employees do not get paid for unused vacation or sick leave.

J. Retirement

The employees of the District contributed to a Simple Plan. See NOTE (7).

K. Bad Debt

Uncollectable amounts due for customers receivables are recognized as bad debts through the adjustment of an allowance account to the balance of the individual accounts over 90 days old and deemed uncollectible at the end of the fiscal year.

L. Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

M. Equity Classification

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

1. 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 borrowing that are attributable to the acquisition, construction, or improvement of those assets.
2. Restricted net position - Consist of net position with constraints placed on the use either by (1) external groups, such as creditors, grantors, contributors, or laws or regulations of other governments; or (2) law through constitutional provisions or enabling legislation.
3. Unrestricted net position - 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 District's policy to use restricted resources first, then unrestricted resources as they are needed.

REDELLE-VIDRINE WATER DISTRICT  
Ville Platte, Louisiana

Notes to Financial Statements

(2) – Cash

At December 31, 2025 the bank balances of cash and certificates of deposit were \$280,085. As of December 31, 2025, the District’s total bank balances were fully insured by FDIC and therefore not exposed to custodial credit risk.

Custodial credit risk for deposits is the risk that in the event of the failure of a depository financial institution, the District’s deposits may not be recovered or will not be able to recover the collateral securities that are in the possession of an outside party. These deposits are stated at cost, which approximates market. Under state law, these deposits, (or the resulting balances) must be secured by federal deposit insurance or similar federal security or the pledge of securities owned by the fiscal agent bank. The market value of the pledged securities plus the federal deposit insurance must at all times equal the amount on deposit with the fiscal agent bank.

The District does not have a policy for custodial credit risk.

(3) – Accounts Receivable

The District's accounts receivable consists of uncollected billed utility services. An accounts receivable aging schedule is as follows:

	December 31, 2025	
Days	Amounts	Number
Unbilled receivables	\$ 62,140	1,006
0-30 days	3,691	
31-60 days	3,768	
61-90 days	1,867	
Over 90 days	15,683	
<u>Total accounts receivable</u>	87,149	
Less: allowance	(15,717)	
	71,432	1,006

The present water rates are as follows:

<u>Residential:</u>		<u>Commercial:</u>	
0 - 2000 Gallons	\$ 20.00	0 - 5000 Gallons	\$ 50.00
Over 2,000/per 1,000 gallons	4.50	Over 5,000/per 1,000 gallons	5.50

The District has 946 residential and 60 commercial customers.

REDELLE-VIDRINE WATER DISTRICT  
Ville Platte, Louisiana

Notes to Financial Statements

(4) – Capital Assets

The following is a summary of the capital assets at December 31, 2025:

	Balance 1/1/2025	Additions	Retirements	Balance 12/31/2025
Business-type activities:				
Capital assets not being depreciated				
Land	\$ 24,500	\$ -	\$ -	\$ 24,500
Capital assets being depreciated				
Building and equipment	428,484	162,829	-	591,313
Water system	838,784	-	-	838,784
Total capital assets	1,267,268	162,829	-	1,430,097
Less: accumulated depreciation:				
Building and equipment	(275,061)	(13,973)	-	(289,034)
Water system	(554,738)	(12,402)	-	(567,140)
Total accumulated depreciation	(829,799)	(26,375)	-	(856,174)
Business-type activities capital assets, net	461,969	136,454	-	598,423

Depreciation expense amounted to \$26,375 for the year ended December 31, 2025.

(5) – Long-Term Liabilities

The following is a summary of long-term debt transactions as of December 31, 2025:

Description of Debt	Balance January 1, 2025	Issued	Retired	Balance December 31, 2025	Due Within One Year
\$225,000 of Water Revenue					
Bonds dated May 11, 1998	\$ 75,794	\$ -	\$ 9,290	\$ 66,504	\$ 9,741
	75,794	-	9,290	66,504	9,741

REDDELL-VIDRINE WATER DISTRICT  
Ville Platte, Louisiana

Notes to Financial Statements

FHA Note:

\$225,000 Water Revenue Bonds, series 1998, bearing interest at the rate of 4.75% per annum with monthly payments of \$1,057.50 due on the 11<sup>th</sup> day of each month beginning June 11, 1999.

An amount of \$53 per month will be taken from the District's revenues and deposited in the reserve account until fully funded. As of December 31, 2025 the reserve account had \$13,464, which was fully funded. Monthly deposits of at least \$53 are required for the contingency and depreciation account as of December 31, 2025; during 2025 all deposits for the contingency and depreciation account were made.

The annual requirements to amortize revenue bonds are as follows:

<u>Year Ending</u> <u>December 31,</u>	<u>Principal</u> <u>Amount</u>	<u>Interest</u> <u>Amount</u>
2026	\$ 9,741	\$ 2,949
2027	10,214	2,476
2028	10,710	1,980
2029	11,230	1,460
2030	11,775	915
2031	<u>12,834</u>	<u>343</u>
Total	<u><u>66,504</u></u>	<u><u>10,123</u></u>

(6) – Cash and Cash Equivalents

Cash and cash equivalents are made up of the following accounts:

	<u>2025</u>
Checking	\$ 40,074
Savings	149,759
Bond Reserve Fund	13,464
Contingency	21,466
Security deposits - checking	<u>23,855</u>
	<u><u>248,618</u></u>

REDDELL-VIDRINE WATER DISTRICT  
Ville Platte, Louisiana

Notes to Financial Statements

(7) – Retirement Plan

The District has adopted a Simple Plan for employees who have earned at least \$5,000 in any prior two (2) years and have been actively employed by the District in at least one (1) year. All contributions made under this plan are fully vested and non-forfeitable. The plan may not be amended except to modify entries inserted in blanks or boxes provided in general requirements, timing of salary reductions elections, procedures for withdrawals and transfers by the designated financial institution, and the plan effective date. The District matches employee elected deferrals dollar for dollar up to three percent (3%) of wages. The District has contributed \$1,241 as of December 31, 2025.

(8) – Other Post-Employment Benefits (OPEB)

The Reddell-Vidrine Water District does not provide any post-employment benefits to retirees and therefore is not required to report under GASB Statement No. 75, Accounting and Financial Reporting by Employers for Post-Employment Benefits Other Than Pensions.

(9) – Employee Misappropriation of Assets

Management and the Board of Directors became aware of misappropriation of assets by an employee of the Water District in February 2024 and that employee was terminated. The theft began in March 2023. Management intends to attempt to recover the balance of the misappropriated funds from the terminated employee. Also, an insurance claim was filed and \$30,000 was received as of December 31, 2025. As such a receivable has been recorded for the total amount stolen less any insurance proceeds received through year-end for a total of \$2,304. The court case is active and pending a court date.

(10) – Subsequent Events

Subsequent events were evaluated through May 14, 2026, which is the date the financial statements were readily available to be issued. As of that date, there are no subsequent events noted.

SUPPLEMENTARY INFORMATION

REDDELL-VIDRINE WATER DISTRICT  
Ville Platte, Louisiana

Schedule of Directors' and Officers' Compensation  
As of December 31, 2025

<u>Name of Commissioner</u>	<u>Office Held</u>	<u>Term</u>	<u>Amount</u>
Joseph Limoges	President	July 2026	\$ 3,750
Kane Fontenot	Vice-President	July 2026	975
Mike Triplett	Commissioner	July 2026	1,275
Dirk Fontenot	Commissioner	July 2026	1,275
Twila Trahan	Secretary/Treasurer	July 2026	<u>1,275</u>
Total			<u><u>8,550</u></u>

See independent auditor's report.

REDDELL-VIDRINE WATER DISTRICT  
Ville Platte, Louisiana

Schedule of Compensation, Benefits and Other  
Payments To Agency Head or Chief Executive Officer  
As Of December 31, 2025

Agency Head Name: Joseph Limoges, President

Purpose	Amount
Salary	\$ -
Benefits-insurance	-
Benefits-retirement	-
Benefits-<list any other here>	-
Car allowance	-
Vehicle provided by government	-
Per diem	3,750
Reimbursements	-
Travel	-
Registration fees	-
Conference travel	-
Continuing professional education fees	-
Housing	-
Unvouchered expenses*	-
Special meals	-
Other	-

See independent auditor's report.

REDDELL-VIDRINE WATER DISTRICT  
Ville Platte, Louisiana

Schedule of Insurance in Force (Unaudited)  
December 31, 2025

Insurer	Type	Coverage Amounts	Expiration Date
American Alternative Insurance Company	Property	\$806,000 real property & business personal property limit \$100,000 extension limit	1/31/2026
	Crime	\$100,000 per occurrence	1/31/2026
	Inland Marine	\$22,000 blanket tools & equipment; not to exceed \$10,000 per item/\$96,500 scheduled equipment	1/31/2026
	General Liability	\$1,000,000/\$3,000,000	1/31/2026
	Public Officials & Management Liability	\$1,000,000/\$3,000,000	1/31/2026
	Auto	\$1,000,000	1/31/2026
	Excess Liability	\$1,000,000/\$3,000,000	1/31/2026
	Stonetrust Workers' Compensation	Worker's Compensation	\$100,000/500,000/100,000
CNA	Employee Bond	\$30,000	1/1/2026

See independent auditor's report.

INTERNAL CONTROL, COMPLIANCE

AND

OTHER MATTERS

James L. Nicholson, Jr., CPA  
Michael A. Roy, CPA  
Lisa Trouille Manuel, CPA  
Dana D. Quebedeaux, CPA  
Molly Fontenot Duplechain, CPA

Van L. Auld, CPA



**JOHN S. DOWLING & COMPANY**  
A CORPORATION OF CERTIFIED PUBLIC ACCOUNTANTS  
www.jsdc-cpas.com

John S. Dowling, CPA - 1904-1984  
John Newton Stout, CPA - 1936-2005  
Chizal S. Fontenot, CPA - 1955-2012  
Russell J. Stelly, CPA - 1942 - 2019  
Harold Dupre, CPA - 1931-2019

Retired

Dwight Ledoux, CPA - 1998  
Joel Lanclos, Jr., CPA - 2003  
G. Kenneth Pavy, II, CPA - 2020

**INDEPENDENT AUDITOR'S 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  
Reddell-Vidrine Water District  
Ville Platte, 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 Reddell-Vidrine Water District as of and for the year ended December 31, 2025, and the related notes to the financial statements, which collectively comprise the District's basic financial statements and have issued our report thereon dated May 14, 2026.

**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 entity'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 weakness or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. We identified a certain deficiency in internal control, described in the accompanying schedule of findings and responses as item 2025-1 that we consider to be a significant deficiency.

To the Board of Commissioners of  
Reddell-Vidrine Water District  
Ville Platte, Louisiana

### **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.

### **The District's Response to Findings**

Government Auditing Standards requires the auditor to perform limited procedures on the District's response to the findings identified in our audit and described in the accompanying schedule of findings and responses. The District's response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on the response.

### **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 entity'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 entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose. Under Louisiana Revised Statute 24:513, this report is distributed by the Legislative Auditor as a public document.

*John L. Dowling & Company*

Opelousas, Louisiana  
May 14, 2026

REDELLE-VIDRINE WATER DISTRICT  
Ville Platte, Louisiana

Schedule of Findings and Responses  
December 31, 2025

A. SUMMARY OF AUDIT RESULTS

1. The auditor's report expresses an unmodified opinion on the basic financial statements.
2. One significant deficiency and no material weakness relating to the audit of the financial statements were reported.
3. No instances of material noncompliance relating to the audit of the financial statements were reported.
4. No management letter was issued.
5. There was no single audit required under The Uniform Guidance.

B. FINDINGS – FINANCIAL STATEMENT AUDIT

2025-1 Inadequate Segregation of Accounting Functions

Condition: Due to the small number of employees, The Reddell-Vidrine Water District does not have adequate segregation of functions within the accounting system. A system of internal control procedures contemplates a segregation of duties so that no one individual handles a transaction from its inception to its completion.

Criteria: The Reddell-Vidrine Water District should have adequate segregation of duties over accounting functions.

Cause: There are a small number of employees at Reddell-Vidrine Water District performing the daily operating activities.

Effect: Accounting functions are not segregated, and it is important that you are aware of this condition because errors or fraud could occur and not be detected.

Recommendation: A system of internal control procedures should be established in order to mitigate the problem of having such a small number of employees performing the daily operating activities.

Management's Response: Management has determined that it is not cost effective to achieve complete segregation of duties within the accounting department. No cash is collected by the entity, and a CPA firm performs all bookkeeping functions.

Contact Person: Joseph Limoges

REDDELL-VIDRINE WATER DISTRICT  
Ville Platte, Louisiana

Schedule of Prior Year Findings  
December 31, 2025

SECTION I - INTERNAL CONTROL AND COMPLIANCE MATERIAL TO THE FINANCIAL STATEMENTS

2024-1 Inadequate Segregation of Accounting Functions

Unresolved – Repeat comment.

2024-2 Misappropriation of Funds

Resolved

SECTION II - INTERNAL CONTROL AND COMPLIANCE MATERIAL TO FEDERAL AWARDS

N/A

SECTION III - MANAGEMENT LETTER

N/A

REDELLE-VIDRINE WATER DISTRICT  
Ville Platte, Louisiana

Report on Fraud and Misappropriations  
December 31, 2025

#	ELEMENT OF FINDING	RESPONSE
1	A general statement describing the fraud or misappropriation that occurred.	The Water District's management discovered an employee had fraudulently written herself payroll checks for time not earned and checks for personal items.
2	A description of the funds or assets that were the subject of the fraud or misappropriation (ex., utility receipts, petty cash, computer equipment).	Utility receipts
3	The amount of funds or approximate value of assets involved.	\$32,304.15
4	The department or office in which the fraud or misappropriation occurred.	Water
5	The period of time over which the fraud or misappropriation occurred.	March 2023 through February 2024
6	The title/agency affiliation of the person who committed or is believed to have committed the act of fraud or misappropriation.	Secretary/clerk
7	The name of the person who committed or is believed to have committed the act of fraud or misappropriation, if formal charges have been brought against the person and/or the matter has been adjudicated.	Not applicable
8	Is the person who committed or is believed to have committed the act of fraud still employed by the agency?	No
9	If the person who committed or is believed to have committed the act of fraud is still employed by the agency, do they have access to assets that may be subject to fraud or misappropriation?	Not applicable

REDDELL-VIDRINE WATER DISTRICT  
Ville Platte, Louisiana

Report on Fraud and Misappropriations  
December 31, 2025

10	Has the agency notified the appropriate law enforcement body about the fraud or misappropriation?	Yes
11	What is the status of the investigation at the date of the auditor's/accountant's report?	The water clerk was arrested and is currently awaiting trial.
12	If the investigation is complete and the person believed to have committed the act of fraud or misappropriation has been identified, has the agency filed charges against that person?	Yes
13	What is the status of any related adjudication at the date of the auditor's/accountant's report?	None
14	Has restitution been made or has an insurance claim been filed?	Restitution has not been made. An insurance claim has been filed and a total of \$30,000 was received.
15	Has the agency notified the Louisiana Legislative Auditor and the District Attorney in writing, as required by Louisiana Revised Statute 24:523 (Applicable to local governments only)	Yes
16	Did the agency's internal controls allow the detection of the fraud or misappropriation in a timely manner?	No
17	If the answer to the last question is "no," describe the control deficiency/significant deficiency/material weakness that allowed the fraud or misappropriation to occur and not be detected in a timely manner.	Lack of segregation of duties. The secretary/clerk was not turning over monthly work to CPA firm for processing, reconciling, and preparing of W-2s but told the board that the CPA firm had the information.
18	Management's plan to ensure that the fraud or misappropriation does not occur in the future	Management has been getting updated monthly work from CPA firm.

STATEWIDE AGREED-UPON PROCEDURES

James L. Nicholson, Jr., CPA  
Michael A. Roy, CPA  
Lisa Trouille Manuel, CPA  
Dana D. Quebedeaux, CPA  
Molly Fontenot Duplechain, CPA

Van L. Auld, CPA



**JOHN S. DOWLING & COMPANY**  
A CORPORATION OF CERTIFIED PUBLIC ACCOUNTANTS  
www.jsdc-cpas.com

John S. Dowling, CPA - 1904-1984  
John Newton Stout, CPA - 1936-2005  
Chizal S. Fontenot, CPA - 1955-2012  
Russell J. Stelly, CPA - 1942 - 2019  
Harold Dupre, CPA - 1931-2019

Retired  
Dwight Ledoux, CPA - 1998  
Joel Lanclos, Jr., CPA - 2003  
G. Kenneth Pavy, II, CPA - 2020

INDEPENDENT ACCOUNTANT'S REPORT  
ON APPLYING AGREED-UPON PROCEDURES

To the Board of Commissioners of  
Reddell-Vidrine Water District  
and the Louisiana Legislative Auditor:

We have performed the procedures enumerated below on the control and compliance (C/C) areas identified in the Louisiana Legislative Auditor's (LLA's) Statewide Agreed-Upon Procedures (SAUPs) for the fiscal period January 1, 2025 through December 31, 2025. Reddell-Vidrine Water District's management is responsible for those C/C areas identified in the SAUPs.

Reddell-Vidrine Water District has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of the engagement, which is to perform specified procedures on the C/C areas identified in LLA's SAUPs for the fiscal period January 1, 2025 through December 31, 2025. Additionally, LLA has agreed to and acknowledged that the procedures performed are appropriate for its purposes. 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 meet 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 findings are as follows:

***1) Written Policies and Procedures***

---

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

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

*Written policies and procedures were obtained and do not address the functions above.*

ii. ***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.

*Written policies and procedures were obtained and do not address the functions above.*

iii. ***Disbursements***, including processing, reviewing, and approving.

*Written policies and procedures were obtained and do not address the functions above.*

To the Board of Commissioners of  
Reddell-Vidrine Water District  
and the Louisiana Legislative Auditor

- iv. **Receipts/Collections**, including receiving, recording, and preparing deposits. Also, policies and procedures should include management's actions to determine the completeness of all collections for each type of revenue or agency fund additions (e.g., periodic confirmation with outside parties, reconciliation to utility billing after cutoff procedures, reconciliation of traffic ticket number sequences, agency fund forfeiture monies confirmation).

*Written policies and procedures were obtained and do not address the functions above.*

- v. **Payroll/Personnel**, including (1) payroll processing, (2) reviewing and approving time and attendance records, including leave and overtime worked, and (3) approval process for employee rates of pay or approval and maintenance of pay rate schedules.

*Written policies and procedures were obtained and address all functions noted above; except (3) approval process for employee rates of pay or approval and maintenance of pay rate schedules.*

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

*Written policies and procedures were obtained and do not address the functions above.*

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

*Written policies and procedures were obtained and address all functions noted above; expect (4) required approvers.*

- viii. **Credit Cards (and debit cards, fuel cards, purchase cards, if applicable)**, including (1) how cards are to be controlled, (2) allowable business uses, (3) documentation requirements, (4) required approvers of statements, and (5) monitoring card usage (e.g., determining the reasonableness of fuel card purchases).

*Written policies and procedures were obtained and do not address the functions above.*

- ix. **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.

*Written policies and procedures were obtained and do not address the functions above.*

- x. **Debt Service**, including (1) debt issuance approval, (2) continuing disclosure/EMMA reporting requirements, (3) debt reserve requirements, and (4) debt service requirements.

*Written policies and procedures were obtained and do not address the functions above.*

To the Board of Commissioners of  
Reddell-Vidrine Water District  
and the Louisiana Legislative Auditor

- xi. **Information Technology Disaster Recovery/Business Continuity**, including (1) identification of critical data and frequency of data backups, (2) storage of backups in a separate physical location isolated from the network, (3) periodic testing/verification that backups can be restored, (4) use of antivirus software on all systems, (5) timely application of all available system and software patches/updates, and (6) identification of personnel, processes, and tools needed to recover operations after a critical event.

*Written policies and procedures were obtained and do not address the functions above.*

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

*Written policies and procedures were obtained and do not address (2) annual employee training or (3) annual reporting.*

## **2) Board of Finance Committee**

---

- A. 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
  - i. 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.

*Exception noted. The Board did not meet in December 2025.*

- ii. For those entities reporting on the governmental accounting model, review the minutes from all regularly scheduled board/finance committee meetings held during the fiscal year and observe whether the minutes from at least one meeting each month referenced or included monthly budget-to-actual comparisons on the general fund, quarterly budget-to-actual comparisons, at a minimum, on all proprietary funds, and semi-annual budget-to-actual comparisons, at a minimum, on all special revenue funds.

*No exceptions noted.*

- iii. For governmental entities, 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.

*Not applicable. The entity only has a Proprietary Fund.*

- iv. 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.

*No exceptions noted.*

To the Board of Commissioners of  
Reddell-Vidrine Water District  
and the Louisiana Legislative Auditor

### **3) Bank Reconciliations**

---

- A. 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:

*Obtained a listing of client bank accounts from management and management's representation that the listing is complete.*

- i. 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);

*No exceptions noted.*

- ii. Bank reconciliations include written evidence that a member of management or a board member who does not handle cash, post ledgers, or issue checks has reviewed each bank reconciliation within 1 month of the date the reconciliation was prepared (e.g., initialed and dated or electronically logged); and

*No evidence on the bank reconciliations noting member of management or board member review.*

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

*There is no documentation noted reflecting research of reconciling items that have been outstanding for more than 12 months.*

### **4) Collections (excluding electronic funds transfers)**

---

- A. Obtain a listing of deposit sites for the fiscal period where deposits for cash/checks/money orders (cash) are prepared and management's representation that the listing is complete. Randomly select 5 deposit sites (or all deposit sites if less than 5).

*The District only has one deposit site and obtained management's representation that the listing is complete.*

- B. For each deposit site selected, obtain a listing of collection locations and management's representation that the listing is complete. Randomly select one collection location for each deposit site (e.g., 5 collection locations for 5 deposit sites), obtain and inspect written policies and procedures relating to employee job duties (if there are no written policies or procedures, then inquire of employees about their job duties) at each collection location, and observe that job duties are properly segregated at each collection location such that

*The District only has one collection location and obtained management's representation that the listing is complete.*

To the Board of Commissioners of  
Reddell-Vidrine Water District  
and the Louisiana Legislative Auditor

- i. Employees that are responsible for cash collections do not share cash drawers/registers.

*There is no cash register or drawer; collections only consist of checks.*

- ii. Each employee responsible for collecting cash is not also responsible for preparing/making bank deposits, unless another employee/official is responsible for reconciling collection documentation (e.g., pre-numbered receipts) to the deposit;

*The person responsible for collecting cash is also responsible for making bank deposits and reconciling collection documentation to the deposits. However, an outside CPA firm reconciles the bank accounts each month.*

- iii. Each employee responsible for collecting cash is not also responsible for posting collection entries to the general ledger or subsidiary ledgers, unless another employee/official is responsible for reconciling ledger postings to each other and to the deposit; and

*No exceptions noted.*

- iv. The employee(s) responsible for reconciling cash collections to the general ledger and/or subsidiary ledgers, by revenue source and/or custodial fund additions, is (are) not also responsible for collecting cash, unless another employee/official verifies the reconciliation.

*No exceptions noted.*

- C. Obtain from management a copy of the bond or insurance policy for theft covering all employees who have access to cash. Observe that the bond or insurance policy for theft was in force during the fiscal period.

*No exceptions noted.*

- D. Randomly select two deposit dates for each of the 5 bank accounts selected for Bank Reconciliations procedure #3A (select the next deposit date chronologically if no deposits were made on the dates randomly selected and randomly select a deposit if multiple deposits are made on the same day). Obtain supporting documentation for each of the 10 deposits and

*Selected two deposit dates for the checking account and the meter deposit account for a total of 4 deposits.*

- i. Observe that receipts are sequentially pre-numbered.

*No exceptions noted.*

- ii. Trace sequentially pre-numbered receipts, system reports, and other related collection documentation to the deposit slip.

*No exceptions noted.*

- iii. Trace the deposit slip total to the actual deposit per the bank statement.

*No exceptions noted.*

To the Board of Commissioners of  
Reddell-Vidrine Water District  
and the Louisiana Legislative Auditor

- iv. Observe that the deposit was made within one business day of receipt at the collection location (within one week if the depository is more than 10 miles from the collection location or the deposit is less than \$100 and the cash is stored securely in a locked safe or drawer).

*No exceptions noted.*

- v. Trace the actual deposit per the bank statement to the general ledger.

*No exceptions noted.*

***5) Non-Payroll Disbursements (excluding card purchases, travel reimbursements, and petty cash reimbursements)***

---

- A. 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).

*There is only one location that processes payments and obtained management's representation that the listing is complete.*

- B. For each location selected under procedure #5A 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, then inquire of employees about their job duties), and observe that job duties are properly segregated such that

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

*No exceptions noted.*

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

*No exceptions noted.*

- iii. 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;

*Not applicable. The District has an outside CPA firm that handles all bookkeeping.*

- iv. 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; and

*The person responsible for processing payments is also responsible for mailing the payments.*

To the Board of Commissioners of  
Reddell-Vidrine Water District  
and the Louisiana Legislative Auditor

- v. 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.

*No exceptions noted.*

- C. For each location selected under procedure #5A 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

- i. Observe whether the disbursement, whether by paper or electronic means, matched the related original itemized invoice and supporting documentation indicates that deliverables included on the invoice were received by the entity, and

*No exceptions noted.*

- ii. Observe whether the disbursement documentation included evidence (e.g., initial/date, electronic logging) of segregation of duties tested under procedure #5B above, as applicable.

*None of the disbursement documentation included evidence of segregation of duties.*

- D. Using the entity's main operating account and the month selected in Bank Reconciliations procedure #3A, randomly select 5 non-payroll-related electronic disbursements (or all electronic disbursements if less than 5) and observe that each electronic disbursement was (a) approved by only those persons authorized to disburse funds (e.g., sign checks) per the entity's policy, and (b) approved by the required number of authorized signers per the entity's policy. *Note: If no electronic payments were made from the main operating account during the month selected the practitioner should select an alternative month and/or account for testing that does include electronic disbursements.*

*No exceptions noted.*

#### **6) Credit Cards/Debit Cards/Fuel Cards/Purchase Cards (Cards)**

---

- A. Obtain from management a listing of all active credit cards, bank debit cards, fuel cards, and purchase cards (cards) for the fiscal period, including the card numbers and the names of the persons who maintained possession of the cards. Obtain management's representation that the listing is complete.

*The District only has one debit card associated with their main operating bank account.*

- B. Using the listing prepared by management, randomly select 5 cards (or all cards if less than 5) that were used during the fiscal period. Randomly select one monthly statement or combined statement for each card (for a debit card, randomly select one monthly bank statement). Obtain supporting documentation, and

- i. Observe whether there is evidence that the monthly statement or combined statement and supporting documentation (e.g., itemized receipts for credit/debit card purchases, exception reports for excessive fuel card usage) were reviewed and approved, in writing (or electronically approved) by someone other

To the Board of Commissioners of  
Reddell-Vidrine Water District  
and the Louisiana Legislative Auditor

than the authorized card holder (those instances requiring such approval that may constrain the legal authority of certain public officials, such as the mayor of a Lawrason Act municipality, should not be reported); and

*No exceptions noted.*

- ii. Observe that finance charges and late fees were not assessed on the selected statements.

*Not applicable.*

- C. Using the monthly statements or combined statements selected under procedure #6B above, excluding fuel cards, randomly select 10 transactions (or all transactions if less than 10) from each statement, and obtain supporting documentation for the transactions (e.g., each card should have 10 transactions subject to inspection). For each transaction, observe that it is supported by (1) an original itemized receipt that identifies precisely what was purchased, (2) written documentation of the business/public purpose, and (3) documentation of the individuals participating in meals (for meal charges only). For missing receipts, the practitioner should describe the nature of the transaction and observe whether management had a compensating control to address missing receipts, such as a “missing receipt statement” that is subject to increased scrutiny.

*Exception noted. Transactions did not include written documentation of business/public purpose.*

- D. Using the list of terminated employees obtained in Payroll and Personnel procedure #9C identify those individuals who had access to cards and randomly select 5 terminated employees (or all terminated employees with card access if less than 5) from this population. Observe evidence that the cards have been deactivated for these terminated employees. In cases where a card is shared by multiple users, obtain evidence that the terminated employees’ authorization has been removed.

*Not applicable. No terminated employees noted.*

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

- A. 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 and 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

*Obtained a listing of all travel and travel-related expenses reimbursements and management’s representation that the listing is complete.*

- i. If reimbursed using a per diem, observe that the approved reimbursement rate is no more than those rates established either by the State of Louisiana ([doa.la.gov/doa/ost/ppm-49-travel-guide/](http://doa.la.gov/doa/ost/ppm-49-travel-guide/)) or the U.S. General Services Administration ([www.gsa.gov](http://www.gsa.gov));

*No exceptions noted.*

To the Board of Commissioners of  
Reddell-Vidrine Water District  
and the Louisiana Legislative Auditor

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

*Not applicable.*

- iii. 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 Policies and Procedures procedure #1A(vii); and

*No exceptions noted.*

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

*No exceptions noted.*

## 8) *Contracts*

---

- A. 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. *Alternatively, the practitioner may use an equivalent selection source, such as an active vendor list.* 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

*Obtained management's representation that the listing is complete.*

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

*Not applicable.*

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

*No exceptions noted.*

- iii. 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, the documented approval); and

*Not applicable.*

- iv. 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.

*No exceptions noted.*

To the Board of Commissioners of  
Reddell-Vidrine Water District  
and the Louisiana Legislative Auditor

**9) Payroll and Personnel**

---

- A. Obtain a listing of employees and officials employed during the fiscal period and management's representation that the listing is complete. Randomly select 5 employees or officials, obtain related paid salaries and personnel files, and agree paid salaries to authorized salaries/pay rates in the personnel files.

*Obtained a payroll journal and management's representation that the listing is complete. 5 employee personnel files were randomly selected and obtained noting that pay rates are not included in the files, however, all compensation was paid in accordance with board member approval.*

- B. Randomly select one pay period during the fiscal period. For the 5 employees or officials selected under procedure #9A above, obtain attendance records and leave documentation for the pay period, and

- i. Observe that all selected employees or officials documented their daily attendance and leave (e.g., vacation, sick, compensatory);

*No exceptions noted.*

- ii. Observe whether supervisors approved the attendance and leave of the selected employees or officials;

*No exceptions noted.*

- iii. Observe that any leave accrued or taken during the pay period is reflected in the entity's cumulative leave records; and

*No exceptions noted.*

- iv. Observe the rate paid to the employees or officials agrees to the authorized salary/pay rate found within the personnel file.

*The personnel files do not contain salary/pay rates, however, authorized rates are reviewed and approved by the board.*

- C. Obtain a listing of those employees or officials that received termination payments during the fiscal period and management's representation that the list is complete. Randomly select two employees or officials and obtain related documentation of the hours and pay rates used in management's termination payment calculations and the entity's policy on termination payments. Agree the hours to the employee's or official's cumulative leave records, agree the pay rates to the employee's or official's authorized pay rates in the employee's or official's personnel files, and agree the termination payment to entity policy.

*Not applicable. No termination payments noted.*

- D. Obtain management's representation that employer and employee portions of third-party payroll related amounts (e.g., payroll taxes, retirement contributions, health insurance premiums, garnishments, workers' compensation premiums) have been paid, and any associated forms have been filed, by required deadlines.

*No exceptions noted.*

To the Board of Commissioners of  
Reddell-Vidrine Water District  
and the Louisiana Legislative Auditor

### ***10) Ethics***

---

A. Using the 5 randomly selected employees/officials from Payroll and Personnel procedure #9A obtain ethics documentation from management, and

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

*No exceptions noted.*

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

*The District does not have written policies and procedures for ethics.*

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

*No exceptions noted.*

### ***11) Debt Service***

---

A. Obtain a listing of bonds/notes and other debt instruments issued during the fiscal period and management's representation that the listing is complete. Select all debt instruments on the listing, obtain supporting documentation, and observe that State Bond Commission approval was obtained for each debt instrument issued as required by Article VII, Section 8 of the Louisiana Constitution.

*N/A – no bonds/notes or other debt instruments issued during the fiscal period.*

B. Obtain a listing of bonds/notes outstanding at the end of the fiscal period and management's representation that the listing is complete. Randomly select one bond/note, inspect debt covenants, obtain supporting documentation for the reserve balance and payments, and agree actual reserve balances and payments to those required by debt covenants (including contingency funds, short-lived asset funds, or other funds required by the debt covenants).

*No exceptions noted.*

### ***12) Fraud Notice***

---

A. 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.

*Per discussion with management, no misappropriations of public funds noted during the fiscal period.*

B. 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.

*No exceptions noted.*

To the Board of Commissioners of  
Reddell-Vidrine Water District  
and the Louisiana Legislative Auditor

***13) Information Technology Disaster Recovery/Business Continuity***

---

Perform the following procedures, **verbally discuss the results with management, and report “We performed the procedure and discussed the results with management”**

- A. Obtain and inspect the entity’s most recent documentation that it has backed up its critical data (if there is no written documentation, then inquire of personnel responsible for backing up critical data) and observe evidence that such backup (a) occurred within the past week, (b) was not stored on the government’s local server or network, and (c) was encrypted.

*We performed the procedure and discussed the results with management.*

- B. Obtain and inspect the entity’s most recent documentation that it has tested/verified that its backups can be restored (if there is no written documentation, then inquire of personnel responsible for testing/verifying backup restoration) and observe evidence that the test/verification was successfully performed within the past 3 months.

*We performed the procedure and discussed the results with management.*

- C. Obtain a listing of the entity’s computers currently in use and their related locations, and management’s representation that the listing is complete. Randomly select 5 computers and observe while management demonstrates that the selected computers have current and active antivirus software and that the operating system and accounting system software in use are currently supported by the vendor.

*We performed the procedure and discussed the results with management.*

- D. Randomly select 5 terminated employees (or all terminated employees if less than 5) using the list of terminated employees obtained in Payroll and Personnel procedure #9C. Observe evidence that the selected terminated employees have been removed or disabled from the network.

*No employee terminations during the fiscal year.*

- E. Using the 5 randomly selected employees/officials from Payroll and Personnel procedure #9A, obtain cybersecurity training documentation from management, and observe that the documentation demonstrates that the following employees/officials with access to the agency’s information technology assets have completed cybersecurity training as required by R.S. 42:1267. The requirements are as follows:

- Hired before June 9, 2020 - completed the training; and
- Hired on or after June 9, 2020 - completed the training within 30 days of initial service or employment.

*Exception noted. 3 out of the 5 employees selected for testing did not complete the cybersecurity training.*

To the Board of Commissioners of  
Reddell-Vidrine Water District  
and the Louisiana Legislative Auditor

***14) Prevention of Sexual Harassment***

---

- A. Using the 5 randomly selected employees/officials from Payroll and Personnel procedure #9A, obtain sexual harassment training documentation from management, and observe 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.

*Of the 5 officials selected, 4 employees/officials did not complete the required training.*

- B. Observe 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).

*No exceptions noted.*

- C. 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 it includes the applicable requirements of R.S. 42:344:
- i. Number and percentage of public servants in the agency who have completed the training requirements;
  - ii. Number of sexual harassment complaints received by the agency;
  - iii. Number of complaints which resulted in a finding that sexual harassment occurred;
  - iv. Number of complaints in which the finding of sexual harassment resulted in discipline or corrective action; and
  - v. Amount of time it took to resolve each complaint.

*The District did not complete the annual sexual harassment report for the current fiscal period.*

We were engaged by Reddell-Vidrine Water 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 Reddell-Vidrine Water District and to meet our ethical responsibilities, in accordance with the relevant ethical requirements related to our agreed-upon procedures engagement.

This report is intended 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.

*John L. Dowling & Company*

Opelousas, Louisiana  
May 14, 2026

REDDELL-VIDRINE WATER DISTRICT  
Ville Platte, Louisiana

December 31, 2025

Management's responses to the following agreed-upon procedure sections:

**1) Written Policies and Procedures:**

- A. i. Budgeting
- ii. Purchasing
- iii. Disbursements
- v. Receipts/Collections
- vi. Payroll/Personnel – (3) approval process
- vi. Contracting
- vii. Travel and expense reimbursement – (4) required approvers
- viii. Credit cards
- ix. Ethics
- x. Debt Service
- xi. Information Technology Disaster Recovery/Business Continuity
- xii. Prevention of Sexual Harassment – (2) annual employee training and (3) annual reporting

**Management's response:** The District plans to develop written policies and procedures in the future.

**2) Board or Finance Committee:**

- A. iv. 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.

**Management's response:** The District will plan to meet with a quorum at least monthly going forward.

**3) Bank Reconciliations:**

- A. ii. Bank reconciliations include written evidence that a member of management or a board member who does not handle cash, post ledgers, or issue checks has reviewed each bank reconciliation within 1 month of the date the reconciliation was prepared (e.g., initialed and dated or electronically logged);

**Management's response:** The District will have the Board President or a board member sign off on the reconciliations going forward.

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

**Management's response:** The District along with the help of the outside CPA will begin researching reconciling items that have been outstanding for more than 12 months from the statement closing date.

REDDELL-VIDRINE WATER DISTRICT  
Ville Platte, Louisiana

December 31, 2025

Management's responses to the following agreed-upon procedure sections – continued:

**4) Collections:**

- B. ii. Each employee responsible for collecting cash is not also responsible for preparing/making bank deposits, unless another employee/official is responsible for reconciling collection documentation (e.g., pre-numbered receipts) to the deposit.

**Management's response:** Due to the small size of the entity, the District is unable to segregate all duties.

**5) Non-Payroll Disbursements:**

- B. iv. 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.
- C. ii. Observe whether the disbursement documentation included evidence (e.g., initial/date, electronic logging) of segregation of duties tested under procedure #5B above, as applicable.

**Management's response:** Due to the small size of the entity, the District is unable to segregate all duties.

**6) Credit Cards:**

- C. Using the monthly statements or combined statements selected under procedure #6B above, excluding fuel cards, randomly select 10 transactions (or all transactions if less than 10) from each statement, and obtain supporting documentation for the transactions (e.g., each card should have 10 transactions subject to inspection). For each transaction, observe that it is supported by (1) an original itemized receipt that identifies precisely what was purchased, (2) written documentation of the business/public purpose, and (3) documentation of the individuals participating in meals (for meal charges only). For missing receipts, the practitioner should describe the nature of the transaction and observe whether management had a compensating control to address missing receipts, such as a "missing receipt statement" that is subject to increased scrutiny.

**Management's response:** The District plans to begin documenting business/public purpose on credit card transactions.

REDDELL-VIDRINE WATER DISTRICT  
Ville Platte, Louisiana

December 31, 2025

Management's responses to the following agreed-upon procedure sections – continued:

**13) Information Technology:**

E. Using the 5 randomly selected employees/officials from Payroll and Personnel procedure #9A, obtain cybersecurity training documentation from management, and observe that the documentation demonstrates that the following employees/officials with access to the agency's information technology assets have completed cybersecurity training as required by R.S. 42:1267. The requirements are as follows:

- Hired before June 9, 2020 - completed the training; and
- Hired on or after June 9, 2020 - completed the training within 30 days of initial service or employment.

**Management's response:** The District will ensure that all required employees complete the cyber security training.

**14) Prevention of Sexual Harassment:**

A. Observe that each employee/official completed at least one hour of sexual harassment training during the calendar year as required by R.S. 42:343

C. 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 the report includes the applicable requirements of R.S. 42:344:

- i. Number and percentage of public servants in the agency who have completed the training requirements;
- ii. Number of sexual harassment complaints received by the agency;
- iii. Number of complaints which resulted in a finding that sexual harassment occurred;
- iv. Number of complaints in which the finding of sexual harassment resulted in discipline or corrective action; and
- v. Amount of time it took to resolve each complaint.

**Management's response:** Going forward, the District will prepare the annual sexual harassment report and ensure all board members complete the required training and report.