LINCOLN PARISH DETENTION CENTER

ANNUAL FINANCIAL REPORT
FOR THE YEAR ENDED DECEMBER 31, 2025

Rozier McKay & Willis | CERTIFIED PUBLIC ACCOUNTANTS

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Rozier McKay & Willis CERTIFIED PUBLIC ACCOUNTANTS

Independent Auditor's Report

To the Board of Commissioners
Lincoln Parish Detention Center

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Lincoln Parish Detention Center, as of and for the year ended December 31, 2025, and the related notes to the financial statements, which collectively comprise the Lincoln Parish Detention Center'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 governmental activities, each major fund, and the aggregate remaining fund information of the Lincoln Parish Detention Center as of December 31, 2025, and the respective changes in financial position 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 Lincoln Parish Detention Center 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 Lincoln Parish Detention Center'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.

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 Lincoln Parish Detention Center'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 Lincoln Parish Detention Center's ability to continue as a going concern for a reasonable period of time.

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

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the information listed below be presented to supplement the basic financial statements.

- Statements of Revenue, Expenditures and Changes in Fund Balances (Budget vs Actual)
- Schedule of Changes in Net OPEB Liability – Retiree Healthcare Plan
- Schedule of Net Pension Liability Data – Cost Sharing Retirement Systems
- Schedule of Employer Contributions – Cost Sharing Retirement Systems

Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

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

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Lincoln Parish Detention Center's basic financial statements. The other supplemental information listed below is presented for purposes of additional analysis and is not a required part of the basic financial statements.

- Combining Schedules – Custodial Funds
- Schedule of Compensation, Benefits and Other Payments to Agency Head or Chief Executive Officer

The other supplemental information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the supplementary information is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with Government Auditing Standards, we have also issued our report dated June 22, 2026, on our consideration of the Lincoln Parish Detention Center'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 Lincoln Parish Detention Center'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 Lincoln Parish Detention Center's internal control over financial reporting and compliance.

Rozier, McKay & Willis

Rozier, McKay & Willis
Certified Public Accountants
June 22, 2026

Lincoln Parish Detention Center

Statement of Net Position
December 31, 2025

	Governmental Activities
Assets	
Cash and Cash Equivalents	$ 5,260,829
Receivables (Net)	638,866
Due From Other Governments	819,591
Capital Assets - Non Depreciable	232,755
Capital Assets - Depreciable	3,845,629
Total Assets	10,797,670
Deferred Outflows of Resources	
Pension Funding Deferrals	522,206
OPEB Funding Deferrals	340,392
Total Deferred Outflows	862,598
Liabilities	
Accounts Payable and Other Payables	468,685
Due To Other Governments	10,452
Long-Term Liabilities	
Compensated Absences	289,940
Net Other Post Employment Benefits	1,092,474
Net Pension Liability	778,777
Total Liabilities	2,640,328
Deferred Inflows of Resources	
Pension Funding Deferrals	672,713
OPEB Funding Deferrals	329,117
Total Deferred Inflows	1,001,830
Net Position	
Invested in Capital Assets, Net of Related Debt	4,078,384
Unrestricted	3,939,726
Total Net Position (Deficit)	$ 8,018,110

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

Lincoln Parish Detention Center

Statement of Activities
For the Year Ended December 31, 2025

		Program Revenue			Net (Expenses)
	Expenses	Charges For Services	Operating Grants and Contributions	Capital Grants and Contributions	Revenue and Changes in Net Position
Governmental Activities					
Public Safety	$ 4,811,579	$ 2,224,667	$ 100,000	$ -	$ (2,486,912)

General Revenues	
Sales Taxes for General Purposes	3,173,545
Interest Earned	45,283
Other	105
Total General Revenues	3,218,933
Change in Net Position	732,021
Net Position - Beginning	
As Originally Reported	6,999,958
Prior Period Adjustment	286,131
As Restated	7,286,089
Net Position - Ending	$ 8,018,110

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

Lincoln Parish Detention Center

Balance Sheet - Governmental Funds
December 31, 2025

	General Fund
Assets	
Cash and Cash Equivalents	$ 5,260,829
Receivables	638,866
Due From Other Governments	819,591
Total assets	6,719,286
Liabilities and Fund Balance	
Liabilities	
Accounts Payable	468,685
Due to Other Governments	10,452
Total liabilities	479,137
Fund Balance	
Unassigned	6,240,149
Total Fund Balances	6,240,149
Total Liabilities and Fund Balance	$ 6,719,286

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

Lincoln Parish Detention Center

Reconciliation of the Governmental Funds Balance Sheets to the Statement of Net Position
December 31, 2025

Total Fund Balances - Governmental Funds	$	6,240,149
Amounts reported for governmental activities in the statement of net position are different because:		
Long term liabilities are not due and payable in the current period and therefore they are not reported in the Governmental Fund Balance Sheet		(2,161,191)
Deferred inflows of resources that do not meet criteria for inclusion in the Govenrmental Fund Balance Sheet		(1,001,830)
Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds.		4,078,384
Deferred outflows of resources that do not meet criteria for inclusion in the Govenrmental Fund Balance Sheet		862,598
Net Position of Governmental Activities	$	8,018,110

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

Lincoln Parish Detention Center

Statement of Revenue, Expenditures and Changes in Fund Balance - Governmental Funds
For the Year Ended December 31, 2025

	General Fund
Revenues:	
Sales Taxes and Use Tax	$ 3,173,545
Intergovernmental	100,000
Charges for Services	2,224,667
Interest Earned	45,283
Other	105
Total revenues	5,543,600
Expenditures:	
Current	
Public Safety	
Personnel Services	2,875,834
Operating Services	672,311
Materials and Supplies	36,641
Prisoner Related Charges	1,104,592
Other Expenses	18,861
Capital Expenditures	274,177
Total expenditures	4,982,416
Net Change in Fund Balances	561,184
Fund balance - Beginning of Year	
As Originally Reported	5,392,834
Prior Period Adjustment	286,131
As Adjusted	5,678,965
Fund balance - End of Year	$ 6,240,149

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

Lincoln Parish Detention Center

Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances to the Statement of Activities
For the Year Ended December 31, 2025

Change in Fund Balances - Governmental Funds		$ 561,184
Some transactions reported in the statement of activities do not require the use of current financial resources. Accordingly, a timing difference exists between when transactions affect the governmental funds and government-wide activities.		
Pensions	186,570	
Other Post Retirement Benefits	(102,703)	
Compensated Absences	(600)	83,267
Capital outlays are reported in Governmental Funds as expenditures; however, in the Government-Wide Statement of Activities, the cost is reported as an asset and allocated over estimated useful lives as depreciation expense. This is the amount by which capital expenditures exceeded depreciation in the current period.		
Depreciation	(186,607)	
Capital Expenditures	274,177	87,570
Change in Net Position - Government-Wide Statement of Activities		$ 732,021

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

Lincoln Parish Detention Center

Statement of Fiduciary Net Position
December 31, 2025

	Custodial Funds
Assets	
Cash and Cash Equivalents	$ 155,636
Receivables	-
Total Assets	155,636
Liabilities	
Other	$ -
Total Liabilities	-
Net Position	
Restricted For:	
Individuals, Organizations, and Other Governments	155,636
Total Net Position	$ 155,636

The accompanying notes are an integral part of the financial statements

Lincoln Parish Detention Center

Statement of Changes in Fiduciary Net Position - Custodial Funds
For the Year Ended December 31, 2025

	Custodial Funds
Additions	
Work Release Income	$ 332,727
Inmate Deposits	868,237
Other	1,240
Total Additions	1,202,204
Deductions	
Distributions to Inmates	1,240,035
Total Deductions	1,240,035
Net Increase (Decrease) in Fiduciary Net Position	(37,831)
Fiduciary Net Position - Beginning	193,467
Fiduciary Net Position - Ending	$ 155,636

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

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The Lincoln Parish Detention Center Commission is the governing authority for the Lincoln Parish Detention Center. The Commission is responsible for the care, custody, and control of the prisoners confined to the Center.

The accompanying policies conform to generally accepted accounting principles for governmental units.

Financial Reporting Entity

The Governmental Accounting Standards Board (GASB) established criteria for determining which component units should be considered part of a financial reporting entity. The basic criterion for including a potential component unit within a reporting entity is financial accountability. The GASB has set forth criteria to be considered in determining financial accountability. These criteria include:

1. Appointing a voting majority of an organization's governing body, and

   a. The ability of the reporting entity 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 reporting entity.

2. Organizations for which the reporting entity does not appoint a voting majority but are fiscally dependent on the reporting entity.

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.

Based on the previous criteria, the Lincoln Parish Detention Center is a component unit of the Lincoln Parish Police Jury. The accompanying component unit financial statements present information only on the funds maintained by the Detention Center and do not present information on the police jury, the general government service provided by that governmental unit, or other governmental units that comprise the financial reporting entity.

Basic Financial Statements

The basic financial statements include both government-wide and fund financial statements. Both government-wide and fund financial statements categorize all of the Lincoln Parish Detention Center's operations as governmental activities. Governmental activities involve government services that are normally supported by taxes and intergovernmental revenues.

The government-wide and fund financial statements present the Lincoln Parish Detention Center's financial position and results of operations from differing perspectives which are described as follows:

Government-Wide Financial Statements

The Statement of Net Position and the Statement of Activities display information about the Lincoln Parish Detention Center as a whole. The effect of most interfund activity is eliminated from these financial statements. Furthermore, government-wide financial statements exclude any fiduciary activities which are reported in the fund financial statements.

Program revenues reported in the Statement of Activities consist of amounts that are directly associated with a governmental service. Program revenues include charges for services and grants.

Fund Financial Statements

Funds are separate accounting entities that are designed to assist with demonstrating legal compliance and segregating transactions by activity. The Detention Center's funds include governmental funds and fiduciary funds described as follows:

Governmental Funds

Major individual funds are reported as separate columns in the fund financial statements. Major funds consist entirely of its general fund. The general fund is the primary operating fund. It is used to account for all financial resources except those required to be accounted for in another fund.

Fiduciary Funds

Fiduciary funds utilized by the Detention Center are limited to custodial funds that account for assets held as an agent on behalf of individuals, organizations, and other governments. The fiduciary funds are custodial in nature.

Basis of Accounting and Measurement Focus

Basis of accounting refers to when revenues and expenditures or expenses are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurements made, regardless of the measurement focus applied. The basis of accounting and measurement focus used for various financial statement presentations are described as follows:

Financial Statement Presentation	Basis of Accounting	Measurement Focus
Government-Wide Financial Statements	Accrual Basis	Economic Resources
Fund Financial Statements	Modified Accrual Basis	Current Financial Resources
Fiduciary Funds	Accrual Basis	Economic Resources

Under the accrual basis of accounting and the economic resources measurement focus, revenues are recorded when earned and expenses are recorded when a liability is incurred.

Under the modified accrual basis of accounting and the current financial resources measurement focus revenue is recognized when it is considered measurable and available. Revenue is generally considered available if it is collected within 60 days of year end or may otherwise be available to finance current expenditures. In addition, expenses are generally recorded when a liability has been incurred. Furthermore, when the current financial resources measurement focus is used, amounts recorded as assets exclude capital assets and the acquisition of capital assets is treated as an expenditure of funds. In addition, long-term debts are excluded from amounts reported as liabilities. Proceeds from issuing long-term debt are reported as other financing sources and repayment of long-term debt is reported as an expenditure of funds.

Use of Estimates

The preparation of financial statement 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.

Budget Practices

Budgetary practices of the Center include public notice of the proposed budget, public inspection of the proposed budget, and public hearings on the budget. Budgets are prepared on a modified accrual basis of accounting.

The board is authorized to transfer budget amounts within a function by object classification; however, any revisions that alter the total expenditures of any function must be approved by the board. Budgeted amounts shown in the accompanying financial statements include original adopted budget amounts and all subsequent amendments.

The board approves total budget appropriations, is authorized to transfer budget amounts between departments within any fund and alters the total appropriations of any fund. Therefore, the level of budgetary responsibility is by total appropriations; however, for reporting purposes, this level has expanded to a functional basis.

Unused appropriations for all of the above annually budgeted funds lapse at the end of the year.

Capital Assets

Capital assets include buildings, equipment and vehicles that are expected to remain in service for a period of years. Capital assets are reported in the government-wide financial statements but are excluded from the fund financial statements. Instead, the funds report the acquisition of capital assets as an expenditure rather than asset acquisitions.

All capital assets are reported at historical cost less accumulated depreciation. Depreciation is computed using the straight-line method and estimated useful lives that are based on the expected durability of the particular asset. Useful lives range from 5 to 40 years depending on the nature of the capital asset.

Cash

Amounts reported as cash and cash equivalents (restricted and unrestricted) include all cash on hand, cash in bank accounts, certificates of deposit and highly liquid investments. Highly liquid investments include amounts held in investment pools that hold highly liquid securities.

Accounting for Fiduciary Activities

Governmental Accounting Standards require a governmental unit to recognize a liability to beneficiaries of a fiduciary fund when an event occurs that compels the government to disburse the resources, or if the beneficiary does not need to take action to compel the government to disburse the resources.

Annual and Sick Leave

Employees accrue from five to fifteen days of annual and sick leave each year depending on their years of service with the Detention Center for a total of not more than 60 days. Similarly, employees earn holiday time if called to work on regularly paid holidays and "K-time" for overtime hours worked but not paid. Vacation hours not used by March 31 of the following fiscal year are rolled into sick time and therefore no longer compensatory upon separation of employment. Accrued leave balances carried a balance of $289,940 at December 31, 2025.

Fund Balance Classification

Commitment of fund balances is established by written policies approved by the Board of Commissioners. In situations where it is permissible to spend committed resources, the available committed resources are typically depleted before consuming unrestricted resources.

NOTE 2 – TAXES

Operations of the Detention Center are supported by a perpetual one-quarter cent sales tax levied on all eligible retail sales within Lincoln Parish. The tax proceeds are dedicated to funding the Detention Center's operations.

NOTE 3 - CASH AND CASH EQUIVALENTS

The Lincoln Parish Detention Center's cash balances at December 31, 2025 are summarized as follows:

	Governmental Funds	Fiduciary Funds	Total
Cash on Hand	$ 4,132	$ ----	$ 4,132
Deposits in Financial Institutions	5,256,697	155,636	5,412,333
Total	$ 5,260,829	$ 155,636	$ 5,416,465

Deposits in financial institutions totaled $5,409,579 (collected bank balance). These deposits are secured from risk by $292,486 in Federal Deposit Insurance and pledged securities with a market value of $6,078,115. The pledged securities are held by a custodial bank in the name of the pledging institution (fiscal agent). However, State Law imposes a statutory requirement on the custodial bank to advertise and sell the pledged securities within ten (10) days of being notified that the fiscal agent has failed to pay deposited funds upon demand.

The Lincoln Parish Detention Center limits credit risk by requiring pledged securities in the manner described above. In addition, interest rate risk is minimized by acquiring only those certificates of deposit that have an original maturity of two years or less.

NOTE 4 - RECEIVABLES

Receivables at year end are summarized as follows:

Accounts Receivable	
Sales Taxes	$ 301,502
Inmate Housing	245,597
Other	91,767
Total Receivables	$ 638,866
Due From Other Governments	
Lincoln Parish Police Jury	$ 819,591
Total Due From Other Governments	$ 819,591

NOTE 5 – CAPITAL ASSETS

A summary of the Lincoln Parish Detention Center's capital assets is provided as follows:

	Beginning Balance	Additions	Disposals	Ending Balance
Non-Depreciable Assets:				
Land	$ 46,200	$ ----	$ ----	$ 46,200
Construction in Progress	93,725	92,830	----	186,555
Total	139,925	92,830	----	232,755
Capital Assets Being Depreciated:				
Buildings	6,693,991	----	----	6,693,991
Improvements	1,423,738	----	(2,138)	1,421,600
Vehicles	174,578	163,710	----	338,288
Furniture & Fixtures	187,485	9,800	(1,174)	196,111
Machinery & Equipment	646,743	7,837	(22,355)	632,225
Less Accumulated Depreciation	(5,275,646)	(179,483)	18,543	(5,436,586)
Total Net of Depreciation	$ 3,850,889	$ 1,864	$ (7,124)	$ 3,845,629

NOTE 6 – PAYABLES

Accounts payable at year end are summarized as follows:

Accounts Payable	
Payable to Vendors	$ 468,685
Total Payables	$ 468,685

Due To Other Governments	
Lincoln Parish Police Jury	$ 10,452
Total Due To Other Governments	$ 10,452

NOTE 7 - RISK MANAGEMENT

The Lincoln Parish Detention Center is exposed to various risks of loss related to torts; theft, damage or destruction of assets; errors and omissions; injuries to employees; and natural disasters. The Lincoln Parish Detention Center insures against these risks by participating in a public entity risk pool that operates as a common insurance program and by purchasing commercial insurance. Settled claims resulting from these risks have not exceeded insurance coverage in any of the past three fiscal years.

NOTE 8 – RETIREMENT PLAN

Plan Description - Substantially all employees of the Lincoln Parish Detention Center's Office are members of the Louisiana Sheriffs Pension and Relief Fund (System), a cost-sharing, multiple-employer defined benefit pension plan administered by a separate board of trustees.

Eligible employees are entitled to benefits upon retirement amounting to 3⅓% of average final compensation for each year of creditable service. Eligibility is based on hire dates and lengths of service. Retirement benefit cannot exceed 100% of their final-average salary. The System also provides death and disability benefits. Benefits are established or amended by state statute.

Funding Policy - Plan members are required by state statute to contribute 10.25% of their annual covered salary and the Lincoln Parish Detention Center is required to contribute at an actuarially determined rate. Contributions to the System also include one-half of one percent of the taxes shown to be collectible by the tax rolls of each parish and funds as required and available from insurance premium taxes. The contribution requirements of plan members and the Lincoln Parish Detention Center are established and may be amended by state statute. The Lincoln Parish Detention Center's contributions to the System for the previous three years were equal to the required contributions for each year.

Financial Summary – The plan description, funding policies and financial information provides a summary of the Plan provisions and finances. For additional details, the System issues an annual publicly available stand-alone financial report. The financial report includes information about the plan's assets, deferred outflows of resources, liabilities, deferred inflows of resources, and fiduciary net position. The report can be obtained on the internet at lla.state.la.us. The plan's fiduciary net position and net pension liability was determined at June 30, 2025 (measurement date and actuarial valuation date) and details are provided as follows:

Total Pension Liability	$ 5,966,924,210
Plan Fiduciary Net Position	5,619,471,398
Net Pension Liability (Asset)	347,452,812
Detention Center's Proportionate Share (Percentage)	0.224139%
Detention Center's Proportionate Share (Amount)	$ 778,777

The Detention Center's share of the net pension liability was determined based on its proportionate share of employer contributions. The net pension liability presented above was not affected by any special funding situations. Changes in the Detention Center's proportionate share of Plan's net pension liability during the measurement period ending June 30, 2025 are provided as follows:

Beginning Net Pension Liability	$ 1,311,988
Employer Contributions	(361,838)
Pension Expense	247,824
Change in Deferred Outflows of Resources	(119,012)
Change in Deferred Inflows of Resources	(300,185)
Ending Net Pension Liability (Asset)	$ 778,777

There were no changes between December 31, 2025 and the Plan's measurement date that are expected to have a significant effect on the Detention Center's proportionate share of the collective net pension liability. Balances presented as deferred outflows of resources and deferred inflows of resources reported in connection with participation in the plan are presented as follows:

	Deferred Outflows of Resources	Deferred Inflows of Resources	Total (Net)
Differences Between Expected and Actual Experience	$ 246,719	$ 11,957	$ 234,762
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	----	454,777	(454,777)
Changes of Assumptions	12,728	78,289	(65,561)
Changes in Proportion	29,358	127,690	(98,332)
Employer Contributions Made After the Measurement Date	233,401	-----	233,401
Total Deferrals	522,206	672,713	(150,507)
Deferrals That Will be Recorded as a Reduction in Net Pension Liability in the Subsequent Reporting Period	(233,401)	----	(233,401)
Deferrals Subject to Amortization	$ 288,805	$ 672,713	$ (383,908)

Deferrals that will be amortized as a component of pension expense in future periods are summarized as follows:

For the Year Ending:	
December 31, 2026	$ 182,652
December 31, 2027	(234,998)
December 31, 2028	(231,092)
December 31, 2029	(100,470)
Total	$ (383,908)

A summary of the actuarial methods and assumptions used in determining the total pension liability as of the measurement date are as follows:

Valuation Date	June 30, 2025
Actuarial Cost Method	Individual Entry Age Normal
Investment Rate of Return	6.85% net of investment expense

Projected Salary Increases	1-2 years of service – 10.2% (2.5% Inflation, 7.7% Merit) 3 & over years of service – 4.8% (2.5% Inflation, 2.3% Merit)
Expected Remaining Service Lives	5-6 Years
Mortality Rates	Pub-2016 Public Retirement Plans Mortality Table for Safety Below-Median Employees multiplied by 130% for males and 115% for females for active members, each with full generational projection using the appropriate MP2021 scale. Pub-2016 Public Retirement Plans Mortality Table for Safety Below-Median Healthy Retirees multiplied by 130% for males and 115% for females for annuitants and beneficiaries, each with full generational projection using the appropriate MP2021 scale. Pub-2016 Public Retirement Plans Mortality Table for Safety Disabled Retirees multiplied by 130% for males and 115% for females for disabled retirees, each with full generational projection using the appropriate MP2021 scale.
Cost of Living Adjustments	The present value of future retirement benefits is based on benefits currently being paid by the fund and includes previously granted cost of living increases. The present values do not include provisions for potential future increases not yet authorized by the Board of Trustees as they were deemed not to be substantively automatic.

Estimates of arithmetic real rates of return for each major asset class based on target asset allocation are presented as follows:

Asset Class	Target Allocation	Real Return Arithmetic Basis	Expected Real Rate of Return
Equity Securities	62%	7.40%	4.59%
Fixed Income	25%	4.96%	1.24%
Alternative Investments	13%	6.54%	0.85%
Totals	100%		6.68%
Inflation			2.56%
Expected Arithmetic Nominal Return			9.24%

The mortality rate assumptions were set after reviewing an experience study performed over the period July 1, 2019 through June 30, 2024. The data was then assigned credibility weighting and combined with a standard table to produce current levels of mortality. This mortality was then projected forward to a period equivalent to the estimated duration of the Fund's liabilities. Annuity values calculated based on this mortality were compared to those produced by using a setback of standard tables. The result of the procedure indicated that these tables would produce liability values approximating the appropriate generational mortality tables used.

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation.

The discount rate used to measure the total pension liability was 6.85%. The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the current contribution rates and that contributions from participating employers will be made at the actuarially determined rates approved by PRSAC taking into consideration the recommendation of the Fund's actuary. Based on those assumptions, the Fund's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

Sensitivity to changes in the discount has been determined by measuring net pension liability at a discount rate that is one percentage point lower and one percentage point higher than the current rate. The results are presented as follows:

	1% Decrease 5.85% Discount Rate	Current Discount Rate 6.85%	1% Increase 7.85% Discount Rate
Net Pension Liability	$ 2,395,229	$ 778,777	$ (574,482)

NOTE 9 – OTHER POST-EMPLOYMENT BENEFITS

Details regarding other post-employment benefits (OPEB) that the Detention Center provides for its workforce are provided as follows:

Plan Description

The Detention Center's established policies and procedures include providing certain healthcare benefits for retirees. This policy amounts to a single-employer defined benefit healthcare plan (the Plan) administered by the Detention Center. The Plan provides medical benefits through the Detention Center's group health insurance plan which covers both active and retired members. Benefits under the plan are made available to employees upon actual retirement. The Plan does not issue a publicly available financial report. Plan participants are typically eligible for healthcare benefits when they become eligible for benefits from the Louisiana Detention Centers Pension and Relief Fund.

Funding Policy

Employees do not contribute to their post-employment benefits costs until they become retirees and begin receiving those benefits. The Detention Center has not established a trust fund to finance the cost of benefits and the Plan has no assets.

Employees covered by benefit terms – As of the measurement date December 31, 2025, the following employees were covered by the benefit terms:

Inactive employees or beneficiaries currently receiving benefit payments	7
Inactive employees entitled to but not yet receiving benefit payments	-
Active employees	35
	42

Total OPEB Liability

The Detention Center's total OPEB liability is $1,092,474 as of the measurement date December 31, 2025, the end of the fiscal year.

Actuarial Assumptions and other inputs – The total OPEB liability in the December 31, 2025 actuarial valuation was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified:

Inflation	2.5%
Salary increases	4.75%, including inflation
Prior Discount rate	4.08%
Discount rate	4.83%

Healthcare cost trend rates	Getzen model, with an initial trend of 6.0%
Mortality	Pub-2010 Public Retirement Plans Mortality Table for General Employees, Headcount Weighted, increased 30% for males and 25% for females, each with full generational projection using the MP-2021 scale.

The discount rate was based on the Bond Buyers' 20 Year General Obligation municipal bond index as of December 31, 2025, the end of the applicable measurement period.

The actuarial assumptions used in the December 31, 2025 valuation were based on the results of ongoing evaluations of the assumptions from July 1, 2009 to December 31, 2024.

Changes in the Total OPEB Liability

Balance at December 31, 2024	$ 1,151,166
Changes for the year:	
Service cost	104,057
Interest	50,259
Differences between expected and actual experience	----
Changes in assumptions	(165,751)
Benefit payments and net transfers	(47,257)
Net changes	(58,692)
Balance at December 31, 2025	$ 1,092,474

Sensitivity to Rates

Net OPEB liability calculations are impacted by various rate assumptions. An analysis of how the liability would be effected by changes in various rate assumptions is presented as follows:

	Discount Rate		
	Baseline Less 1%	**Baseline 4.83%**	**Baseline Plus 1%**
Net OPEB Liability	$ 1,324,337	$ 1,092,474	$ 910,222

	Healthcare Cost Trend Rate		
	Baseline Less 1% 4.5%	**Baseline 6.0%**	**Baseline Plus 1% 6.5 %**
Net OPEB Liability	$ 911,944	$ 1,092,474	$ 1,345,027

OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources

For the year ended December 31, 2025, the Detention Center recognized OPEB expense of $149,960. At December 31, 2025, the Detention Center reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	$ 199,867	$ (4,767)
Changes in assumptions	140,525	(324,350)
Total	$ 340,392	$ (329,117)

Amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

Years ending December 31,	
2026	$ (4,361)
2027	942
2028	941
2029	(3,765)
2030	(3,765)
Thereafter	21,283

NOTE 10 – CONTINGENCIES:

Existing conditions that may have financial consequences are referred to as contingencies. Contingencies existing at December 31, 2025 are described as follows:

Litigation:

Like most governmental units with extensive and diverse operations, the Detention Center is occasionally named as a defendant in litigation. The Detention Center has insurance to protect against the possibility of unfavorable judgments and at year end management does not expect any financial exposure related to litigation.

Grant Compliance:

The Detention Center receives state and federal assistance through various grant programs. Management is confident that all significant grant conditions have been met; however, grantor agencies routinely review grant activity and could request reimbursement if a dispute occurs regarding compliance with grant conditions.

NOTE 11 – DEFERRED COMPENSATION PLAN

Employees of the Lincoln Parish Detention Center may participate in a deferred compensation plan adopted under the provisions of Internal Revenue Code Section 457 (Deferred Compensation Plans with Respect to Service for State and Local Governments).

The deferred compensation plan is available to all employees of the Lincoln Parish Detention Center. Under the plan, employees may elect to defer a portion of their salaries and avoid paying taxes on the deferred portion until the withdrawal date. The deferred compensation amount is not available for withdrawal by employees until termination, retirement, death, or unforeseeable emergency. In accordance with the provisions of GASB Statement No. 32 and No. 34, plan balances and activities are not reflected in the financial statements of the Lincoln Parish Detention Center.

NOTE 12 – PRIOR PERIOD ADJUSTMENT

The asset previously reported for accounts receivable did not include the prior year accrual for sales tax receivable. The effect of this error on amounts reported for the previous period is summarized as follows:

	For the Year Ended December 31, 2024		
	As Originally Reported	Prior Period Adjustment	As Restated
Governmental Activities:			
Change in Net Position	$ 210,985	$ ----	$ 210,985
Net Position Beginning	6,788,973	286,131	7,075,104
Net Position Ending	$ 6,999,958	$ 286,131	$ 7,286,089
General Fund:			
Change in Fund Balance	$ 884,001	$ ----	$ 884,001
Fund Balance Beginning	4,508,833	286,131	4,794,964
Fund Balance Ending	$ 5,392,834	$ 286,131	$ 5,678,965

Errors resulting in the misstatement of beginning net position and beginning fund balance accumulated over a period of years. The effect on changes in net position and changes in fund balance for the prior and earlier years were not considered to be material for any individual year. Accordingly, the effect on changes in net position and changes in fund balance have not been presented.

Lincoln Parish Detention Center

Statement of Revenue, Expenditures and Changes in Fund Balance - Budget vs Actual - General Fund
For the Year Ended December 31, 2025

	Budgeted Amounts		Variance - Original Budget and Final Budget		Variance - Final Budget and Actual
	Original	Final		Actual	
Revenues:					
Sales Taxes and Use Tax	$ 2,800,000	$ 3,100,000	$ 300,000	$ 3,173,545	$ 73,545
Intergovernmental	100,000	100,000	-	100,000	-
Charges for Services	1,901,000	2,235,500	334,500	2,224,667	(10,833)
Interest Earned	35,000	47,000	12,000	45,283	(1,717)
Other	500	955	455	105	(850)
Total revenues	4,836,500	5,483,455	646,955	5,543,600	60,145
Expenditures:					
Current					
Public Safety					
Personnel Services	2,918,710	2,855,310	(63,400)	2,875,834	(20,524)
Operating Services	688,500	660,000	(28,500)	672,311	(12,311)
Materials and Supplies	55,000	35,000	(20,000)	36,641	(1,641)
Prisoner Related Charges	1,029,000	1,073,000	44,000	1,104,592	(31,592)
Other Expenses	23,000	18,500	(4,500)	18,861	(361)
Capital Expenditures	450,000	190,000	(260,000)	274,177	(84,177)
Total expenditures	5,164,210	4,831,810	(332,400)	4,982,416	(150,606)
Net Change in Fund Balances	$ (327,710)	$ 651,645	$ 979,355	$ 561,184	$ (90,461)

Note to Budgetary Comparison Schedule

Original budgets were amended to address matters that were not anticipated when the original budget was adopted.

Actual amounts were consistent with the final budget. Variations that were unfavorable were within limits prescribed by State Law.

Lincoln Parish Detention Center

Schedule of Changes in Net OPEB Liability
Retiree Healthcare Plan

	2019	2020	2021	2022	2023	2024	2025
Total OPEB Liability							
Beginning Balance	$ 598,871	$ 651,949	$ 1,111,215	$ 1,172,695	$ 1,050,141	$ 1,200,581	$ 1,151,166
Service Cost	-	-	46,989	49,139	19,594	127,861	104,057
Interest	24,554	17,863	24,056	24,664	39,430	42,586	50,259
Differences between Expected and Actual Experience	10,335	307,709	32,792	(15,202)	51,962	21,051	-
Changes in Assumptions or Inputs	77,838	184,133	10,856	(157,182)	64,746	(196,331)	(165,751)
Benefit Payments	(59,649)	(50,439)	(53,213)	(23,973)	(25,292)	(44,582)	(47,257)
Ending Balance	651,949	1,111,215	1,172,695	1,050,141	1,200,581	1,151,166	1,092,474
Fiduciary Net Positon							
Beginning Balance	-	-	-	-	-	-	-
Employer Contributions	59,649	50,439	53,213	23,973	25,292	44,582	47,257
Benefit Payments	(59,649)	(50,439)	(53,213)	(23,973)	(25,292)	(44,582)	(47,257)
Ending Balance	-	-	-	-	-	-	-
Net OPEB Liability	$ 651,949	$ 1,111,215	$ 1,172,695	$ 1,050,141	$ 1,200,581	$ 1,151,166	$ 1,092,474
Fiduciary Net Position as a Percentage of the Total OPEB Liability	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Covered Payroll	-	2,130,825	2,194,750	1,765,035	1,817,986	1,680,258	1,760,070
Net OPEB Liability as a Percentage of Covered Payroll	0.0%	52.1%	53.4%	59.5%	66.0%	68.5%	62.1%

This schedule is intended to fulfill requirements to present information for a period of 10 years. However, until a full 10 year trend has been compiled, information is presented only for the years for which the required information is available.

There are no assets accumulated in a trust the meets criteria established by Governmental Accounting Standards to pay related benefits. In addition, there are no known factors that can be expected to significantly effect the amounts reported.

Lincoln Parish Detention Center

Schedule of Net Pension Liability Data
Cost Sharing Retirement Systems

Retirement System / Measurement Date	Share of Collective (Asset) Percent	Share of Collective (Asset) Amount	Covered Payroll	Net Pension Liability as a Percentage of Covered Payroll	Pension Plans Fiduciary Net Position as a Percentage of Total Pension Liability
Louisiana Sheriffs Pension and Relief Fund					
June 30, 2019	0.25%	1,186,039	4,196,397	28.3%	88.9%
June 30, 2020	0.20%	1,386,639	3,135,719	44.2%	84.7%
June 30, 2021	0.30%	(145,153)	2,163,625	-6.7%	101.0%
June 30, 2022	0.28%	2,270,372	1,889,223	120.2%	83.9%
June 30, 2023	0.24%	2,099,162	1,845,871	113.7%	83.9%
June 30, 2024	0.21%	1,311,988	1,871,808	70.1%	89.4%
June 30, 2025	0.22%	778,777	1,948,237	40.0%	94.2%

Notes to Schedule:

At the present time, management has not identified any factors that are expected to significantly affect trends in the amounts reported above.

Lincoln Parish Detention Center

Schedule of Employer Contributions
Cost Sharing Retirement Systems

Retirement System / Measurement Date	Statutorily Required Employer Contributions	Contributions Recognized By the Pension Plan	Difference Between Required and Recognized Contributions	Covered Payroll	Contributions Recognized as a Percentage of Covered Payroll
Louisiana Sheriffs Pension and Relief Fund					
June 30, 2019	514,220	514,220	-	4,196,397	12.25%
June 30, 2020	385,226	385,226	-	3,135,719	12.29%
June 30, 2021	265,058	265,058	-	2,163,625	12.25%
June 30, 2022	224,207	224,207	-	1,889,223	11.87%
June 30, 2023	212,288	212,288	-	1,845,871	11.50%
June 30, 2024	215,271	215,271	-	1,871,808	11.50%
June 30, 2025	224,047	228,982	(4,935)	1,948,237	11.75%

Notes to Schedule:
At the present time, management has not identified any factors that are expected to significantly affect trends in the amounts reported above.

Lincoln Parish Detention Center

Combining Statement of Fiduciary Net Position - Custodial Funds
December 31, 2025

	Inmate Trust	Transitional Work Program	Inmate Welfare	Total Custodial Funds
Assets				
Cash and Cash Equivalents	$ 37,907	$ 3,792	$ 113,937	$ 155,636
Receivables	-	-	-	-
Total Assets	37,907	3,792	113,937	155,636
Liabilities				
Other	-	-	-	-
Total Liabilities	-	-	-	-
Net Position				
Restricted For:				
Individuals, Organizations, and Other Governments	37,907	3,792	113,937	155,636
Total Net Position	$ 37,907	$ 3,792	$ 113,937	$ 155,636

Lincoln Parish Detention Center

Combining Statement of Changes in Fiduciary Net Position - Custodial Funds
For the Year Ended December 31, 2025

	Inmate Trust	Transitional Work Program	Inmate Welfare	Total Custodial Funds
Additions				
Work Release Income	$ -	$ 332,727	$ -	$ 332,727
Inmate Deposits	859,333	-	8,904	868,237
Other	-	-	1,240	1,240
Total Additions	859,333	332,727	10,144	1,202,204
Deductions				
Distributions to Inmates	857,047	343,818	39,170	1,240,035
Total Deductions	857,047	343,818	39,170	1,240,035
Net Increase (Decrease) in Fiduciary Net Position	2,286	(11,091)	(29,026)	(37,831)
Fiduciary Net Position - Beginning	35,621	14,883	142,963	193,467
Fiduciary Net Position - Ending	$ 37,907	$ 3,792	$ 113,937	$ 155,636

Lincoln Parish Detention Center

Schedule of Compensation, Benefits and Other Payments to Agency Head or Chief Executive Officer
For the Year Ended December 31, 2025

Agency Head (Warden) - John Driskill

Purpose:		
Compensation	$	121,000
Benefits		
Health Insurance		20,967
Retirement		17,473
Benefits - Other		-

Rozier McKay & Willis CERTIFIED PUBLIC ACCOUNTANTS

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
Lincoln Parish Detention Center

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 governmental activities, each major fund, and the aggregate remaining fund information of the Lincoln Parish Detention Center, as of and for the year ended December 31, 2025, and the related notes to the financial statements, which collectively comprise Lincoln Parish Detention Center's basic financial statements, and have issued our report thereon dated June 22, 2026.

Report on Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered Lincoln Parish Detention Center'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 opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Lincoln Parish Detention Center's internal control. Accordingly, we do not express an opinion on the effectiveness of the Lincoln Parish Detention Center'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 weaknesses or, significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that were not identified.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether Lincoln Parish Detention Center'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*.

Rozier, McKay & Willis
Certified Public Accountants
Voice: 318.442.1608
160 Browns Bend Road
Alexandria, Louisiana 71303
Online: CenlaCPAs.com

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.

Rozier, McKay & Willis

Rozier, McKay & Willis
Certified Public Accountants
June 22, 2026

Part I
Summary of Auditor's Results

Financial Statements

- The Independent Auditor's Report on the financial statements for the Lincoln Parish Detention Center as of December 31, 2025 and for the year then ended expressed an unmodified opinion.
- No deficiencies in internal control over financial reporting were reported in connection with the audit.
- No instances of noncompliance material to the financial statements were detected.

Part II
Findings Relating to the Financial Statements Which are Required to be Reported in Accordance with Generally Accepted Governmental Auditing Standards:

- None

Part III
Findings and Questioned Costs for Federal Awards Which Shall Include Audit Findings as Defined by the Uniform Guidance:

- None

SECTION I Internal Control and Compliance Material to the Financial Statements	
No findings were reported in the schedule of findings.	Response – N/A
SECTION II Internal Control and Compliance Material to Federal Awards	
No findings were reported in the schedule of findings.	Response – N/A
SECTION III Management Letter	
No management letter was issued with this report.	Response – N/A

SECTION I **Internal Control and Compliance Material to the Financial Statements**	
2024-001: Late Submission of Audit Report The audit report was submitted after the statutory due date.	**Resolved**
2024-002: Internal Controls over Journal Entries During our audit, we noted that the entity does not have adequate internal controls in place over the preparation, approval, and posting of journal entries. Specifically, we observed that journal entries are being prepared and posted by the same individual without independent review or approval. In some cases, there was no documentation of the rationale or supporting evidence for manual journal entries.	**Resolved**
SECTION II **Internal Control and Compliance Material to Federal Awards**	
No findings were reported in the schedule of findings.	Response – N/A
SECTION III **Management Letter**	
No management letter was issued with this report.	Response – N/A

APPENDIX A
Statewide Agreed-Upon Procedures

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Independent Accountant's Report
On Applying Agreed-Upon Procedures

To the Lincoln Parish Detention Center and
the Louisiana Legislative Auditor:

We have performed the procedures enumerated below, which were agreed to by the Lincoln Parish Detention Center (the Entity) and the Louisiana Legislative Auditor (LLA) on the control and compliance (C/C) areas identified in the LLA's Statewide Agreed-Upon Procedures (SAUPs) for the fiscal period January 01, 2025 through December 31, 2025. The Entity's management is responsible for those C/C areas identified in the SAUPs.

The entity 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 described above. 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.

We were engaged 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 engagement, the objective of which would be the expression of an opinion or conclusion, respectively, on those C/C areas identified in the SAUPs. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

We are required to be independent of the entity and to meet our other 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.

Rozier, McKay & Willis

Rozier, McKay & Willis
Certified Public Accountants
Alexandria, Louisiana
June 22, 2026

Written Policies and Procedures		
Agreed-Upon Procedure	**Results**	**Managements' Response**
1 Obtain and inspect the entity's written policies and procedures and observe that they address each of the following categories and subcategories. • Budgeting • Purchasing • Disbursements • Receipts • Payroll/Personnel • Contracting • Credit Cards • Travel and expense reimbursements • Ethics • Debt Service • Disaster Recovery / Business Continuity • Sexual Harassment	Policies were provided for the following categories: • Budgeting • Disbursements • Receipts • Payroll/Personnel • Credit Cards • Travel and Expense Reimbursement • Debt Service Policies related to the following functions were limited and did not specifically address all suggested components: • Purchasing • Contracting • Ethics • Information Technology Disaster Recovery • Sexual Harassment	***Management will revise the written policies and procedures to include applicable elements.***

Board (or Finance Committee)		
Agreed-Upon Procedure	**Results**	**Managements' Response**
2 Obtain and inspect the board/finance committee minutes for the fiscal period, as well as the board's enabling legislation, charter, bylaws, or equivalent document in effect during the fiscal period, and:		
a) Observe that the board/finance committee met with a quorum at least monthly, or on a frequency in accordance with the board's enabling legislation, charter, bylaws, or other equivalent document.	Monthly meetings are not necessary, the board meets quarterly.	***N/A – No findings or criticisms were reported.***
b) For those entities reporting on the governmental accounting model, observe that the minutes referenced or included monthly budget-to-actual comparisons on the general fund and major special revenue funds, as well as monthly financial statements (or budget-to-actual comparisons, if budgeted) for major proprietary funds. *Alternately, for those entities reporting on the non-profit accounting model, observe that the minutes referenced or included financial activity relating to public funds if those public funds comprised more than 10% of the entity's collections during the fiscal period.*	Budget-to-actual comparisons are provided.	***N/A – No findings or criticisms were reported.***

Board (or Finance Committee)		
Agreed-Upon Procedure	**Results**	**Managements' Response**
c) For governmental entities, obtain the prior year audit report and observe the unrestricted fund balance in the general fund. If the general fund had a negative ending unrestricted 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 unrestricted fund balance in the general fund.	N/A	***N/A – No findings or criticisms were reported.***
d) Observe whether the board/finance committee received written updates of the progress of resolving audit finding(s), according to management's corrective action plan at each meeting until the findings are considered fully resolved.	Prior year audit findings have been resolved.	***N/A – No findings or criticisms were reported.***

Bank Reconciliations		
Agreed-Upon Procedure	**Results**	**Managements' Response**
3 Obtain a listing of client 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 selected each account, and observe that:		
a) Bank reconciliations include evidence that they were prepared within 2 months of the related statement closing date (e.g., initialed and dated, electronically logged);	Evidence of preparation within a two-month period was present.	***N/A – No findings or criticisms were reported.***
b) Bank reconciliations include evidence that a member of management/board member who does not handle cash, post ledgers, or issue checks has reviewed each bank reconciliation (e.g., initialed and dated, electronically logged); and	Bank reconciliations include evidence that a member of management has reviewed each bank reconciliation.	***N/A – No findings or criticisms were reported.***
c) Management has documentation reflecting that it has researched reconciling items that have been outstanding for more than 12 months from the statement closing date, if applicable.	There was no evidence of research for reconciling items that have been outstanding for more than 12 months.	***Management will research reconciling items that have been outstanding for more than 12 months.***

Collections (excluding EFTs)			
	Agreed-Upon Procedure	**Results**	**Managements' Response**
4	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).	A list of sites and the necessary representations were obtained.	***N/A – No findings or criticisms were reported.***
5	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 (i.e. 5 collection locations for 5 deposit sites), obtain and inspect written policies and procedures relating to employee job duties (if no written policies or procedures, 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:		
	a) Employees that are responsible for cash collections do not share cash drawers/registers.	Employees do not share cash collection responsibilities.	***N/A – No findings or criticisms were reported.***
	b) Each employee responsible for collecting cash is not responsible for preparing/making bank deposits, unless another employee/official is responsible for reconciling collection documentation (e.g. pre-numbered receipts) to the deposit.	Deposits are prepared by an employee that does not engage in collections.	***N/A – No findings or criticisms were reported.***

Collections (excluding EFTs)		
Agreed-Upon Procedure	**Results**	**Managements' Response**
c) Each employee responsible for collecting cash is not 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.	Collections are posted by personnel that are not engaged in collections.	***N/A – No findings or criticisms were reported.***
d) The employee(s) responsible for reconciling cash collections to the general ledger and/or subsidiary ledgers, by revenue source and/or agency fund additions are not responsible for collecting cash, unless another employee verifies the reconciliation.	The employees responsible for reconciling cash collections to the general ledger are not responsible for collecting cash.	***N/A – No findings or criticisms were reported.***
6 Inquire of management that all employees who have access to cash are covered by a bond or insurance policy for theft.	The applicable employees are bonded.	***N/A – No findings or criticisms were reported.***
7 Randomly select two deposit dates for each of the 5 bank accounts selected for procedure #3 under "Bank Reconciliations" above (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) . Alternately, the practitioner may use a source document other than bank statements when selecting the deposit dates for testing, such as a cash collection log, daily revenue report, receipt book, etc. Obtain supporting documentation for each of the 10 deposits and:		
a. Observe that receipts are sequentially pre-numbered.	One of the six selected collections did not have a receipt presented.	***Management will ensure to provide sequentially prenumbered receipts for cash collections.***

Collections (excluding EFTs)		
Agreed-Upon Procedure	**Results**	**Managements' Response**
b. Trace sequentially pre-numbered receipts, system reports, and other related collection documentation to the deposit slip.	For each transaction selected, receipts and other documentation agree with deposit slips.	***N/A – No findings or criticisms were reported.***
c. Trace the deposit slip total to the actual deposit per the bank statement.	For each transaction selected, deposit slips agree with bank statements.	***N/A – No findings or criticisms were reported.***
d. 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).	For each transaction selected, deposits were made within one business day.	***N/A – No findings or criticisms were reported.***
e. Trace the actual deposit per the bank statement to the general ledger.	For each transaction selected, deposit documentation agreed with the general ledger.	***N/A – No findings or criticisms were reported.***

Non-Payroll Disbursements – General (excluding credit card/debit card/fuel card/P-Card purchases or payments)		
Agreed-Upon Procedure	**Results**	**Managements' Response**
8 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).	A list and the necessary representations were provided.	***N/A – No findings or criticisms were reported.***
9 For each location selected under #8 above, obtain a listing of those employees involved with non-payroll purchasing and payment functions. Obtain written policies and procedures relating to employee job duties (if the agency has no written policies and procedures, inquire of employees about their job duties), and observe that job duties are properly segregated such that:		
a) At least two employees are involved in initiating a purchase request, approving a purchase, and placing an order/making the purchase.	Multiple employees are involved in purchasing.	***N/A – No findings or criticisms were reported.***
b) At least two employees are involved in processing and approving payments to vendors.	Multiple employees are involved in processing and approving payments to vendors.	***N/A – No findings or criticisms were reported.***
c) The employee responsible for processing payments is prohibited from adding/modifying vendor files, unless another employee is responsible for periodically reviewing changes to vendor files.	The employee responsible for processing payments cannot add and modify vendors.	***N/A – No findings or criticisms were reported.***

Non-Payroll Disbursements – General (excluding credit card/debit card/fuel card/P-Card purchases or payments)		
Agreed-Upon Procedure	**Results**	**Managements' Response**
d) Either the employee/official responsible for signing checks mails the payment or gives the signed checks to an employee to mail who is not responsible for processing payments.	The employee that mails checks is not responsible for processing payments.	***N/A – No findings or criticisms were reported.***
10 For each location selected under #8 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:		
a. Observe that the disbursement matched the related original invoice/billing statement.	All disbursements were matched to original invoices.	***N/A – No findings or criticisms were reported.***
b. Observe that the disbursement documentation included evidence (e.g., initial/date, electronic logging) of segregation of duties tested under #9, as applicable.	Evidence of segregation was apparent.	***N/A – No findings or criticisms were reported.***
11 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	Invoices were available for each electronic disbursement tested and approval was documented.	***N/A – No findings or criticisms were reported.***

Non-Payroll Disbursements – General (excluding credit card/debit card/fuel card/P-Card purchases or payments)		
Agreed-Upon Procedure	**Results**	**Managements' Response**
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.		

Credit Cards/Debit Cards/Fuel Cards/P-Cards		
Agreed-Upon Procedure	**Results**	**Managements' Response**
12 Obtain from management a listing of all active credit cards, bank debit cards, fuel cards, and P-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.	A list and representations were provided.	***N/A – No findings or criticisms were reported.***
13 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:		
a. Observe that there is evidence that the monthly statement or combined statement and supporting documentation (e.g., original receipts for credit/debit card purchases, exception reports for excessive fuel card usage) was reviewed and approved, in writing, by someone other than the authorized card holder.	Evidence of review was present.	***N/A – No findings or criticisms were reported.***
b. Observe that finance charges and late fees were not assessed on the selected statements.	Finance charges or late fees were not assessed on the selected statements.	***N/A – No findings or criticisms were reported.***

Credit Cards/Debit Cards/Fuel Cards/P-Cards		
Agreed-Upon Procedure	**Results**	**Managements' Response**
14 Using the monthly statements or combined statements selected under #12 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 (i.e. each card should have 10 transactions subject to testing). 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).	An original itemized receipt was not available for one of the transactions selected.	***Management will ensure all documentation is maintained in the future.***

Travel and Expense Reimbursement		
Agreed-Upon Procedure	**Results**	**Managements' Response**
15 Obtain from management a listing of all travel and travel-related expense reimbursements during the fiscal period and management's representation that the listing or general ledger is complete. Randomly select 5 reimbursements, obtain the related expense reimbursement forms/prepaid expense documentation of each selected reimbursement, as well as the supporting documentation. For each of the 5 reimbursements selected:	A list and representations were provided.	
a. If reimbursed using a per diem, agree the reimbursement rate to those rates established either by the State of Louisiana or the U.S. General Services Administration (www.gsa.gov).	N/A	***N/A – No findings or criticisms were reported.***
b. If reimbursed using actual costs, observe that the reimbursement is supported by an original itemized receipt that identifies precisely what was purchased.	Reimbursements were consistent with actual cost where applicable.	***N/A – No findings or criticisms were reported.***
c. Observe that each reimbursement is supported by documentation of the business/public purpose (for meal charges, observe that the documentation includes the names of those individuals participating) and other documentation required by written policy (procedure #1h).	Supporting documentation was available, including participants in meals where applicable.	***N/A – No findings or criticisms were reported.***

Travel and Expense Reimbursement		
Agreed-Upon Procedure	**Results**	**Managements' Response**
d. Observe that each reimbursement was reviewed and approved, in writing, by someone other than the person receiving reimbursement.	The approval process was documented.	***N/A – No findings or criticisms were reported.***

Contracts		
Agreed-Upon Procedure	**Results**	**Managements' Response**
16 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. Alternately, 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:		
a. Observe that the contract was bid in accordance with the Louisiana Public Bid Law (e.g., solicited quotes or bids, advertised), if required by law.	N/A – Based on management's representation, there were no contracts initiated or renewed during the current fiscal period.	***N/A – No findings or criticisms were reported.***
b. Observe that the contract was approved by the governing body/board, if required by policy or law (e.g. Lawrason Act, Home Rule Charter).	N/A – Based on management's representation, there were no contracts initiated or renewed during the current fiscal period.	***N/A – No findings or criticisms were reported.***
c. If the contract was amended (e.g. change order), observe that the original contract terms provided for such an amendment.	N/A – Based on management's representation, there were no contracts initiated or renewed during the current fiscal period.	***N/A – No findings or criticisms were reported.***
d. Randomly select one payment from the fiscal period for each of the 5 contracts, obtain the supporting invoice, agree the invoice to the contract terms, and observe that the invoice and related payment agreed to the terms and conditions of the contract.	N/A – Based on management's representation, there were no contracts initiated or renewed during the current fiscal period.	***N/A – No findings or criticisms were reported.***

Payroll and Personnel		
Agreed-Upon Procedure	**Results**	**Managements' Response**
17 Obtain a listing of employees/elected officials employed during the fiscal period and management's representation that the listing is complete. Randomly select 5 employees/officials, obtain related paid salaries and personnel files, and agree paid salaries to authorized salaries/pay rates in the personnel files.	N/A – The entity does not have paid employees or officials. Employees are paid by the Lincoln Parish Sheriff's Office.	***N/A – No findings or criticisms were reported.***
18 Randomly select one pay period during the fiscal period. For the 5 employees/officials selected under #16 above, obtain attendance records and leave documentation for the pay period, and:		
a. Observe that all selected employees/officials documented their daily attendance and leave (e.g., vacation, sick, compensatory).	N/A	***N/A – No findings or criticisms were reported.***
b. Observe that supervisors approved the attendance and leave of the selected employees/officials.	N/A	***N/A – No findings or criticisms were reported.***
c. Observe that any leave accrued or taken during the pay period is reflected in the entity's cumulative leave records.	N/A	***N/A – No findings or criticisms were reported.***
19 Obtain a listing of those employees/officials that received termination payments during the fiscal period and management's representation that the list is complete. Randomly select two employees/officials, obtain related documentation of the hours and pay rates used in management's termination	N/A	***N/A – No findings or criticisms were reported.***

Payroll and Personnel			
Agreed-Upon Procedure		**Results**	**Managements' Response**
	payment calculations, agree the hours to the employee/officials' cumulate leave records, and agree the pay rates to the employee/officials' authorized pay rates in the employee/officials' personnel files.		
20	Obtain management's representation that employer and employee portions of payroll taxes, retirement contributions, health insurance premiums, and workers' compensation premiums have been paid, and associated forms have been filed, by required deadlines.	N/A	***N/A – No findings or criticisms were reported.***

Ethics		
Agreed-Upon Procedure	**Results**	**Managements' Response**
21 Using the 5 randomly selected employees/officials from procedure #16 under "Payroll and Personnel" above, obtain ethics documentation from management, and:	N/A – This entity does not have paid employees or officials. Employees are paid by the Lincoln Parish Sheriff's Office.	
a. Observe that the documentation demonstrates each employee/official completed one hour of ethics training during the fiscal period.	N/A	***N/A – No findings or criticisms were reported.***
b. Observe that the documentation demonstrates each employee/official attested through signature verification that he or she has read the entity's ethics policy during the fiscal period.	N/A	***N/A – No findings or criticisms were reported.***
22 Inquire and/or observe whether the agency has appointed an ethics designee as required by R.S. 42:1170.	N/A	***N/A – No findings or criticisms were reported.***

Debt Service		
Agreed-Upon Procedure	**Results**	**Managements' Response**
23 Obtain a listing of bonds/notes issued during the fiscal period and management's representation that the listing is complete. Select all bonds/notes on the listing, obtain supporting documentation, and observe that State Bond Commission approval was obtained for each bond/note issued.	N/A – Based on the representation provided no debt was issued during the period.	***N/A – No findings or criticisms were reported.***
24 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.	N/A – The Detention Center has no debt obligations.	***N/A – No findings or criticisms were reported.***

Fraud Notice		
Agreed-Upon Procedure	**Results**	**Managements' Response**
25 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.	Management has represented that no misappropriations occurred.	***N/A – No findings or criticisms were reported.***
26 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.	The notice was posted as required.	***N/A – No findings or criticisms were reported.***

Information Technology Disaster Recovery /Business Continuity		
Agreed-Upon Procedure	**Results**	**Managements' Response**
27 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 no written documentation, inquire of personnel responsible for backing up critical data) and observe that such backup occurred within the past week. If backups are stored on a physical medium (e.g., tapes, CDs), observe evidence that backups are encrypted before being transported.	We performed the procedure and discussed the results with management.	***N/A – No findings or criticisms were reported.***
b. Obtain and inspect the entity's most recent documentation that it has tested/verified that its backups can be restored (if no written documentation, 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.	***N/A – No findings or criticisms were reported.***
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.	***N/A – No findings or criticisms were reported.***

Information Technology Disaster Recovery /Business Continuity			
	Agreed-Upon Procedure	**Results**	**Managements' Response**
28	Randomly select 5 terminated employees (or all terminated employees if less than 5) using the list of terminated employees obtained in procedure #9C. Observe evidence that the selected terminated employees have been removed or disabled from the network.	N/A – This entity does not have paid employees or officials. Employees are paid by the Lincoln Parish Sheriff's Office.	***N/A – No findings or criticisms were reported.***
29	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[1]. The requirements are as follows: 1. Hired before June 9, 2020 - completed the training; and 2. Hired on or after June 9, 2020 - completed the training within 30 days of initial service or employment.	N/A – This entity does not have paid employees or officials. Employees are paid by the Lincoln Parish Sheriff's Office.	***N/A – No findings or criticisms were reported.***

Sexual Harassment		
Agreed-Upon Procedure	**Results**	**Managements' Response**
30 Using the 5 randomly selected employees/officials from procedure #16 under "Payroll and Personnel" above, 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.	N/A – This entity does not have paid employees or officials. Employees are paid by the Lincoln Parish Sheriff's Office.	***N/A – No findings or criticisms were reported.***
31 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).	N/A	***N/A – No findings or criticisms were reported.***
32 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:		
a. Number and percentage of public servants in the agency who have completed the training requirements; b. Number of sexual harassment complaints received by the agency; c. Number of complaints which resulted in a finding that sexual harassment occurred; d. Number of complaints in which the finding of sexual harassment resulted in discipline or corrective action; and e. Amount of time it took to resolve each complaint.	N/A	***N/A – No findings or criticisms were reported.***