Demetria L.
Robinson-Carter
CPA

RIVER PARISHES TRANSIT AUTHORITY
AUDITED FINANCIAL STATEMENTS
FOR THE YEARS ENDED
DECEMBER 31, 2024

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INDEPENDENT AUDITORS' REPORT

To the Board Members of the
River Parishes Transit Authority
LaPlace, Louisiana

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying financial statements of the business-type activities of River Parishes Transit Authority (RPTA), as of and for the year ended December 31, 2024, and the related notes to the financial statements, which collectively comprise the basic financial statements as listed in the table of contents.

In our opinion, the basic financial statements referred to above present fairly, in all material respects, the financial position of the business type activities of the RPTA as of December 31, 2024, 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 RPTA, 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's for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statement that are free of 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 ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditors' Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements 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 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 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, 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 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 ability to continue as a going concern for a reasonable period of time.

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

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the Management's Discussion and Analysis be presented to supplement the basic financial statements. Such information, although not 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 inquires, 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 sufficient evidence to express an opinion or provide any assurance.

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the financial statements that collectively comprise River Parishes Transit Authority (RPTA) basic financial statements. The schedule of agency head compensation and schedule of expenditures of federal awards, as required by Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of agency head compensation and the schedule of expenditures of federal awards are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated November 30, 2025, on our consideration of the 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 to describe the scope of our testing of internal control over financial reporting and compliance and the results of testing, and not to provide an opinion on the 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 internal control over financial reporting and compliance.

Demetria L. Robinson-Carter, CPA
Garyville, Louisiana
November 30, 2025

RIVER PARISHES TRANSIT AUTHORITY

MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Year Ended December 31, 2024

River Parishes Transit Authority (RPTA) is presenting the following discussion and analysis to provide an overall review of the financial activities. We encourage readers to consider the information presented here in conjunction with RPTA's financial statements and notes to the basic financial statements to enhance their understanding of the financial performance.

Financial Highlights

Our financial statements provide these insights into the results of this year's operations:

- Ending net position was $696,627 an increase of $14,306 from the prior year.
- Operating revenues from fare box collections for the year were $37,898, Operating expenses were $1,117,839, resulting in a loss from operations of $1,313,903.
- Federal, State and Local grants were $1,328,209, an increase of $121,180 from the prior year.

Overview of the Financial Statements

This annual financial report consists of four parts: Management's Discussion and Analysis, the Financial Section, Required Supplementary Information, and Other Supplemental Schedules. The Financial Section also includes notes that explain in more detail some of the information in the financial statements.

The *Basic Financial Statements* - Comparative Statement of Net Position, the Comparative Statement of Revenues, Expenses and Changes in Net Position and the Comparative Statement of Cash Flows provide both long-term and short-term information about the overall financial status. The Comparative Statement of Net Position includes all assets and liabilities and provides information about the nature and amounts of investments in resources (assets) and the obligations to creditors (liabilities). This financial statement reports on net assets and how they have changed. Net assets- the difference between assets and liabilities- are one way to measure financial health, or position. Over time, increases or decreases in net assets are an indicator of whether its financial health is improving or deteriorating, respectively. The Comparative Statement of Net Position also provides the basis for computing rates of return, evaluating the capital structure and assessing liquidity and financial flexibility.

All the current year's revenue and expenses are accounted for in the Comparative Statement of Revenues, Expenses, and Changes in Net Position. This statement measures the success of operations over the past year and can be used to determine whether operations have successfully recovered all its costs through user fees and other charges, profitability, and credit worthiness. The final required financial statement is the Comparative Statement of Cash Flows. The primary purpose of this statement is to provide information about cash receipts and cash payments during the reporting period. This statement reports cash receipts, cash payments, and net changes in cash resulting for operations, investing, and financing activities and provides answers to such questions as where the cash come from, what was the cash used for, and what was the change in cash balance during the reporting period.

Our auditor has provided assurance in the Independent Auditor's Report, located immediately following this MD&A, that the Basic Financial Statements are fairly stated. The auditor regarding the Required Supplemental Information and the Other Supplemental Schedule provides varying degrees of assurance. A user of this report should read the independent auditor's report carefully to ascertain the level of assurance being provided for each of the other parts in the Annual Financial Report.

RPTA utilizes a proprietary fund type- enterprise fund for reporting. The enterprise fund operates as does a business-type entity.

Financial Analysis

The Statements of Net Position include all of the assets and liabilities and provide information about the nature and amount of investments in resources and the obligations to creditors. This statement provides the basis for evaluating the capital structure and assessing the liquidity and financial flexibility.

To begin our analysis, a condensed summary of the Statement of Net Position is presented in the table below.

	2024	2023
Assets		
Current assets	$128,063	386,035
Due from other governments	$271,209	190,591
Capital Assets, net of depreciation	299,040	106,345
Total assets	$698,312	682,971
Liabilities		
Accounts Payable	1,685	650
Total liabilities	1,685	650
Net Position		
Investment in capital assets, net of related debt	$299,040	106,345
Unrestricted	397,587	575,976
Total net position	696,627	682,321
Total liabilities and net position	$698,312	682,971

There was a decrease in cash and consequently a increase in accounts payable for bills to be paid after year end. There was also an increase in due from other governments for federal, state, and local revenues recorded to be received after year end. Ending net position was $698,312. Of the total net position, $299,040 is not available for use as it is an investment in capital assets.

A condensed summary of the Statement of Revenues, Expenses and Changes in Net Position is presented in the table below.

	2024	2023
Operating Revenues		
Fairbox Revenues	37,898	35,738
Direct Operating Expenses		
Administrative:		
Audit	15,580	15,300
Communications		176
Marketing & Advertising		704
Professional Services	75,422	75,000
Other	7,454	7,643
Total Administrative	98,456	98,823
Depreciation	135,506	55,483
Operating:		
Purchased Transportation Services	1,117,839	1,151,756
Total Operating	1,117,839	1,151,756
Total Direct Operating Expenses	1,351,801	1,306,062
Income (Loss) from Operations	(1,313,903)	(1,270,324)
Nonoperating Revenues (Expenses)		
Government Grants:		
Federal-Direct	676,430	315,810
Federal - Passed through State of LA	266,137	527,420
Local	385,642	363,799
Total Nonoperating revenue (expense)	1,328,209	1,207,029
Increase (Decrease) in Net Position	14,306	(63,295)
Net Position		
Beginning of Year	682,321	745,616
Ending of Year	696,627	682,321

Operating revenues from fare box collections for the year increased $2,160, Administrative expenses decreased $367. Operating expenses decreased by approximately $33,917. Non-operating revenues of Federal, State and Local grants totaled $1,328,209 as compared to $1,207,029 from the prior year. The decrease in net position from operations for the year was $121,180.

Budgetary Highlights

RPTA adopts a Budget no later than December 31st of each year. The budget remains in effect the entire year unless it is revised. The current year's original budget was adopted and approved at a meeting on December 03, 2023. A comparison of budget and actual follows:

RIVER PARISHES TRANSIT AUTHORITY

MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Year Ended December 31, 2024

	Final Budget	Actual	Variance
OPERATING REVENUES	$ 34,816	$ 37,898	$ 3,082
DIRECT OPERATING EXPENSES			
Administrative	93,260	98,456	5,196
Capital/Depreciation	-	135,506	135,506
Operating	1,172,511	1,117,839	(54,672)
	1,265,771	1,351,801	86,030
Income (Loss) from operations	(1,230,955)	(1,313,903)	82,948
NONOPERATING REVENUES (EXPENSES)	972,106	1,328,209	356,103
Increase (Decrease) in Net Position	(258,849)	14,306	273,155
NET POSITION-Beginning	122,326	682,321	559,995
NET POSITION-Ending	$ (136,523)	$ 696,627	$833,150

In accordance with Revised Statutes the RPTA is not required as a proprietary fund to adopt a budget. The Board of Commissioners, as a management tool does adopt an annual budget of revenue, expenses and capital expenditures prepared under the accrual basis of accounting, consistent with accounting principles generally accepted in the United States of America. A budget presentation is not required and has not been included in the financial statements.

Capital Assets

A summary of capital assets for the year is as follows:

	Balance 12/31/2024	Balance 12/31/2023
Depreciable Assets:		
Cost		
Fareboxes	$ 5,014	$ 5,014
Security equipment	59,305	26,306
Vehicles	1,202,926	907,724
Total cost of depreciable costs	1,267,245	939,044
Accumulated Depreciation		
Fareboxes	5,014	5,014
Security Equipment	32,905	26,305
Vehicles	930,286	801,380
Total accumulated depreciation	968,205	832,699
Net capital assets	$ 299,040	$ 106,345

Depreciation expense was recorded in various categories as follows:

Security Equipment	$ 6,600
Vehicles	$ 128,906
Total depreciation	$ 135,506

Economic Factors and Next Year's Budget and Rates

Economic or operational trends

Management is aware of several currently known facts and conditions that are expected to have a significant effect on the River Parishes Transit Authority's future financial position and results of operations such as:

"Rising insurance and fuel costs are expected to increase operating expenses…"

The Board adopted and approved the original 2025 Budget at a meeting on December 11, 2024, as summarized below:

	2025 Budget
OPERATING REVENUES	$ 37,451
DIRECT OPERATING EXPENSES	
Administrative	94,612
Operating	1,129,727
	1,224,339
Income (Loss) from operations	(1,186,888)
NONOPERATING REVENUES (EXPENSES)	1,008,650
Increase (Decrease) in net position	$ (178,238)

Contacting Management

This Annual Financial Report is designed to provide our citizens, taxpayers, customers, and creditors with a general overview of our finances and to demonstrate accountability for the money we receive. If you have questions about this report or need additional financial information, contact:

Shanitra Jasmin Lewis, Chairman
P.O. Box 2444
La Place, LA 70069-2444
985-851-2900

RIVER PARISHES TRANSIT AUTHORITY

STATEMENT OF NET POSITION
December 31, 2024

ASSETS	
Current Assets	$ 128,063
Due from other governments	271,209
Capital assets, net of depreciation	299,040
Total assets	698,312
LIABILITIES	
Accounts payable	1,685
Total liabilities	1,685
NET POSITION	
Net invested in capital assets	299,040
Unrestricted	397,587
Total net position	696,627
Total liabilities and net position	$ 698,312

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

RIVER PARISHES TRANSIT AUTHORITY

STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION
For the Year Ended December 31, 2024

OPERATING REVENUES	
Farebox Revenues	$ 37,898
DIRECT OPERATING EXPENSES	
Administrative:	
Audit	15,580
Communications	
Marketing & advertising	
Professional Services	75,422
Other	7,454
Total administrative	98,456
Depreciation	135,506
Operating:	
Purchased transportation services	1,117,839
Total operating	1,117,839
Total Direct Operating Expenses	1,351,801
Income (Loss) from operations	(1,313,903)
NON-OPERATING REVENUES (EXPENSES)	
Government grants:	
Federal-direct	676,430
Federal-passed through State of LA	266,137
Local	385,642
Total non-operating revenue (expense)	1,328,209
Decrease in net position	14,306
NET POSITION	
Beginning of year	682,321
Ending of year	$ 696,627

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

STATEMENT OF CASH FLOWS
For the Year Ended December 31, 2024

Cash flows from operating activities:		
Cash received from operations	$	37,898
Cash paid to suppliers and vendors		(1,295,878)
Net cash used in operating activities		(1,257,980)
Cash flows from noncapital financing activities:		
Operating subsidies received from other governments		1,000,008
Net cash used for noncapital financing activities		1,000,008
Net increase (decrease) in cash and cash equivalents		(257,972)
Cash and cash equivalents, beginning of year		386,035
Cash and cash equivalents, end of year	$	128,063
Reconciliation of income (loss) from operations to net cash used in operating activities		
Operating loss	$	(1,313,903)
Adjustments to reconcile income (loss) from operations to net cash provided (used) in operating activities		
Depreciation and amortization		135,506
Increase in due from other governments		(80,618)
Increase in accounts payable		1,035
Net cash provided (used) in operating activities	$	(1,257,980)

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

River Parishes Transit Authority (RPTA) was created pursuant to Louisiana Revised Statute 48:1601 et seq. as a political subdivision of the state comprising all the territory in the parishes of St. Charles, St. James, and St. John the Baptist. The purpose for which the authority is created is to plan, design, lease (as lessee), purchase, acquire, hold, own, construct, improve, have an equity in, finance, maintain, and administer a transit system within the area, to operate same or contract therefore, and to lease (as lessor) same for operation by private parties. The board of commissioners is composed of seven members whose appointments and terms of office is set forth in LRS 48:1604.

Note 1- Summary of Significant Accounting Policies

The accounting and reporting policies conform to generally accepted accounting principles applicable to governments. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles.

The following is a summary of certain significant accounting policies:

Reporting Entity

The RPTA is a stand-alone entity as defined by GASB Codification Section 2100, Defining the Financial Reporting Entity. The RPTA is neither fiscally dependent on any other local government nor does it provide specific financial benefits to or impose specific financial burdens on any other government. No other potential component units meet the criteria for inclusion in the financial statements.

Measurement Focus, Basis of Accounting, and Financial Statement Presentation

The basic financial statements consist of the Proprietary Fund and the related notes to the financial statements. These financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses, excluding depreciation and amortization, are recorded when a liability is incurred, regardless of the timing of related cash flows. The RPTA uses fund accounting to report its financial position and results of operations. The enterprise fund (a proprietary fund) is used to account for operations (a) that are operated in a manner similar to private business where the intent of the governing body is that the cost (expense, including deprecation) of providing goods and services to the general public is financed or recovered primarily through user charges or (b) where the governing body has decided that the periodic determination of revenues earned, expenses incurred and/or changes in net assets is appropriate for capital maintenance. Rider fares are considered operating revenue. All other revenues, including federal state, and local grants, and operating subsidies are recognized as non-operating.

Capital Assets

Capital assets are capitalized at historical cost. Depreciation is charged to expense over the estimated useful lives of the assets once placed in service. The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets lives are not capitalized. All capital assets, other than land, are depreciated using the straight-line method over the following useful lives:

CATEGORY	LIFE
Furniture and Office Equipment	3-10 Years
Buses and Equipment	4 Years

Net Position Classifications

In accordance with GASB Codification, net position is classified into three components net invested in capital assets, restricted, and unrestricted. These classifications are defined as follows.

- Net Invested in Capital Assets - This component of net position consists of the historical cost of capital assets, including any restricted capital assets, net of accumulated depreciation and reduced by the outstanding balances of any bonds, mortgages, notes, or other borrowings that are attributable to the acquisition, construction, or improvement of those assets, plus deferred outflows of resources, less deferred inflows of resources, related to those assets.

- Restricted - This component of net position consists of assets that have constraints that are externally imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments or constraints imposed by law through constitutional provisions or enabling legislation.

- Unrestricted - This component of net position consists of all other net positions that do not meet the definition of "restricted" or "invested in capital assets, net of related debt", as described above.

Federal, State and Local Grants

Federal, state and local grants are made available for the acquisition of public transit facilities, planning studies, buses and other transit equipment, and lease maintenance services. Unrestricted operating grants and grants restricted as to purpose, but not contingent on the actual expenditures of funds, are recognized at that point in time when the right to the funds becomes irrevocable. Where the expenditure of funds is the prime factor for determining the eligibility for the grant proceeds, the grant is recognized at the time when the expense is incurred.

Cash Flows

For the purposes of the statements of cash flows, cash and cash equivalents include investments with a maturity of less than one year.

Budgets and Budgetary Accounting

In accordance with Revised Statutes the RPTA is not required as a proprietary fund to adopt a budget. The Board of Commissioners, as a management tool does adopt an annual budget of revenue, expenses and capital expenditures prepared under the accrual basis of accounting, consistent with accounting principles generally accepted in the United States of America. The budget is adopted by resolution of the Board of Commissioners after public hearings are conducted and public input is received. The RPTA, operating as an enterprise fund, utilizes the budget and related budgetary accounting to assure that: (1) service objectives are attained; (2) expenditures are properly controlled; and (3) adequate resources will be available to finance current operations, repay long-term liabilities and meet capital outlay requirements. A budget presentation is not required and has not been included in the financial statements.

Claims and Judgments

The RPTA provides for losses resulting from claims and judgments, including anticipated incremental costs. A liability for such losses is reported when it is probable that a loss has occurred, and the amount can be reasonably estimated. Actual losses may differ significantly from estimates.

Use of Estimates

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

Operating vs. Non-Operating Revenue

Rider fares are considered operating revenue. All other revenues, including federal state, and local grants, and operating subsidies are recognized as non-operating.

Note 2- Cash and Cash Equivalents

Demand (deposits, interest bearing demand deposits and certificates of deposit) are recorded at cost, which approximates fair value. At year-end, the carrying amount was $128,063, and the bank balance of deposits was $128,063.

Custodial credit risk is the risk that in an event of a bank failure, deposits may not be returned to it. The excess over FDIC ($250,000) of the deposit balance is considered exposed to custodial credit risk. Under state law, these deposits (or the resulting bank balances) must be secured by federal deposits insurance, or the pledge of securities owned by the fiscal agent bank.

The market values of the pledged securities plus the federal deposit insurance (FDIC) must at all times equal the amount on deposit with the fiscal agent. These securities are held in the name of the pledging fiscal agent bank in a holding or custodial bank that is mutually acceptable to both parties. The collateral must be held at the pledging bank's trust department or other bank, acting as the pledging bank's agent, in RPTA's name. There were adequate pledged securities at year end to cover this risk.

Even though the pledged securities are considered uncollateralized under the provisions of GASB Statement 3, R.S. 39:1229 imposes a statutory requirement on the custodial bank to advertise and sell the pledged securities within 10 days of being notified by the entity that the fiscal agent has failed to pay deposited funds upon demand.

Note 3- Due from Other Governments

The amount recorded as due from other governments consists of:

	2024
Due from other governments	
Federal Transit Authority	$ 212,604
Louisiana DOTD	27,355
St. John the Baptist Parish	31,250
Total due from other governments	$ 271,209

Note 4- Compensation of Board Members

The following amounts were paid for per diems for the year to:

Board Members	
Ms. Helen Banquer	$ 180
Mr. G Monti	600
Mr. Emile Broussard, III	540
Mr. Kerry Bourgeois	780
	$ 2,100

Note 5- Risk Management

RPTA is exposed to various risks of loss related to torts; theft of damage to and destruction of assets; errors and omissions; and natural disasters. To protect against these risks, RPTA has purchased commercial or other insurance for the losses to which it is exposed.

Note 6- Capital Assets

Capital assets and depreciation activity for the year is as follows:

	Balance 12/31/2023	Additions	Deletions	Balance 12/31/2024
Depreciable Assets:				
Cost				
Fareboxes	$ 5,014	$ -	$ -	$ 5,014
Security equipment	26,306	33,000	-	59,306
Vehicles	907,724	295,202	-	$1,202,926
Total cost of depreciable assets	$ 939,044	$328,202	$ -	$ 1,267,246
Accumulated Depreciation				
Fareboxes	5,014	0	-	5,014
Security equipment	26,305	6,600	-	32,905
Vehicles	801,380	128,906	-	930,286
Total accumulated depreciation	832,699	135,506	-	968,205
Net capital assets	$ 106,345	$192,696	$ -	$299,040

Depreciation expense for the year was $135,506.

Note 7- Delegated Management Contract

The RPTA entered into a contract with Transdev Services, Inc. whereby Transdev is responsible for performing all activities of the transit authority below the board level. This means that Transdev will be responsible for all aspects of the public transportation system, including operations, safety, maintenance, customer care, routes and schedules, capital planning, budgeting, marketing, ridership growth, grant administration, as well as all the other typical functions of a transit authority. For the years ended December 31, 2024, the contract requires a monthly variable rate fee of $93.68, per revenue hour, and reimbursement of other expenditures as required by the contract.

Transdev reports to the Board of Commissioners, which sets the direction for the RPTA and is responsible for establishing policies including fares, service, and operations, as well as approval of each year's annual transportation development plan and budget.

Note 8- Contingencies and Grant Commitments

The RPTA receives financial assistance directly from Federal agencies, which is subject to audit and final acceptance by these agencies. In the opinion of management, amounts that might be subject to disallowance upon final audit, if any, would not have a material effect on the financial position.

The RPTA is committed to funding local matching requirements under grants for which a contractual obligation existed at the end of each year.

Note 9- Subsequent Events

Management has evaluated subsequent events through the date that the financial statements were available to be issued, November 30, 2025, and determined that no events occurred that require disclosure. No subsequent events occurring after this date have been evaluated for inclusion in these financial statements.

RIVER PARISHES TRANSIT AUTHORITY

SCHEDULE OF COMPENSATION, BENEFITS, AND PAYMENTS TO AGENCY HEAD
For the Year Ended December 31, 2024

Agency Head Name: Corey Faucheux, Chairman

Purpose	Amount
Salary	$ -
Benefits-insurance	-
Benefits-retirement	-
Benefits-life insurance	-
Benefits-Medicare tax	-
Car allowance	-
Vehicle provided by government	-
Per diem	-
Reimbursements	-
Travel	-
Registration fees	-
Conference travel	-
Continuing professional education fees	-
Housing	-
Unvouchered expenses	-
Special meals	-
Fuel	-
Dues	-
Cell phone	-
Total	$ -

There was no compensation for this position for the year ended December 31, 2024.

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

River Parish Transit Authority

For the year ended December 31, 2024

Federal Grantor/Pass-Through Grantor/Program Title	Federal CFDA Number	Federal Award/ Pass-Through Entity Identifying Number	Federal Expenditures*	
U.S. Department of Transportation:				
Federal Transit Administration:				
Federal Transit - Formula Grants (Urbanized Area) - Project Administration				
Federal Transit - Formula Grants (Urbanized Area) - Project Administration	20.507	LA-2017-030-00	$5,906	
Federal Transit - Formula Grants (Urbanized Area) - Project Administration	20.507	LA-2020-003-00	$1,632	
Federal Transit - Formula Grants (Urbanized Area) - Project Administration	20.507	LA-2020-011-00	$1,752	
Federal Transit - Formula Grants (Urbanized Area) - Project Administration	20.507	LA-2021-018-00	$1,764	
Federal Transit - Formula Grants (Urbanized Area) - Project Administration	20.507	LA-2019-022-01	$4,699	
Federal Transit - Formula Grants (Urbanized Area) - Project Administration	20.507	LA-2022-004-00	$4,233	
				$19,986
Federal Transit - Formula Grants (Urbanized Area) - Operations				
Federal Transit - Formula Grants (Urbanized Area) - Emergency Relief Operating Assistance (CARES Act)	20.507	LA-2020-006-00	$149,844	
Federal Transit - Formula Grants (Urbanized Area) - Emergency Relief Operating Assistance (ARPA)	20.507	LA-2022-002-00	88,514.00	
				$238,358
Federal Transit - Formula Grants (Urbanized Area) - Preventive Maintenance				
Federal Transit - Formula Grants (Urbanized Area) - Preventive Maintenance	20.507	LA-2019-022-00	7,631.00	
Federal Transit - Formula Grants (Urbanized Area) - Emergency Relief Operating Assistance (ARPA)	20.507	LA-2022-002-00	$113,348	
Federal Transit - Formula Grants (Urbanized Area) - Emergency Relief Operating Assistance (CRRSAA)	20.507	LA-2022-003-00	$8,167	
				$129,146
Federal Transit - Formula Grants (Urbanized Area) - Capital				
Federal Transit - Formula Grants (Urbanized Area) - Emergency Relief Operating Assistance (CRRSAA)	20.507	LA-2022-003-00	$4,190	
Federal Transit - Formula Grants (Urbanized Area) - Capital	20.507	LA-2018-017-00	$115,918	
Federal Transit - Formula Grants (Urbanized Area) - Capital	20.507	LA-2022-004-00	$10,840	
Federal Transit - Formula Grants (Urbanized Area) - Capital	20.507	LA-2020-011-00	$5,000	
Federal Transit - Formula Grants (Urbanized Area) - Capital	20.507	LA-2019-022-00	$134,822	
				$270,770
Total Federal Transit Administration				
Louisiana Department of Transportation and Development				
Federal Transit - Formula Grants for Other than Ubanized Area	20.509	State Project #RU-18-48-24, Federal Grant #LA-2019-011	$133,339	
Federal Transit - Formula Grants for Other than Ubanized Area	20.509	State Project #RU-18-48-25, Federal Grant #LA-2019-011	$147,679	
Total U. S. Department of Transportation				**$281,018**
Total Expenditures of Federal Awards			**$939,278**	

RIVER PARISHES TRANSIT AUTHORITY

NOTES TO SCHEDULE OF EXPENDITURES FEDERAL AWARDS
For the Year Ended December 31, 2024

Note 1 - Basis of Accounting

The accompanying. Schedule of Expenditures of Federal Awards "The Schedule" includes the federal grant activity of River Parishes Transit Authority and is presented on the accrual basis of accounting The information in this Schedule is presented in accordance with the requirements of Title 2 US S Code of Federal Regulations Part 200 Uniform Administrative Requirements Cost Principles and Audit Requirements for Federal Awards (Uniform Guidance). Therefore some amounts presented in the schedule may differ from amounts presented in or used in the preparation of the basic financial statements.

Note 2- Summary of Significant Accounting Policies

Expenditures reported on the Schedules are reported on the accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance where certain types of expenditures are not allowable or are limited as to reimbursement. Negative amounts shown on the schedule represent adjustments of credits made in the normal course of business to amounts reported as expenditures in prior years.

Note 3- Sub-recipient of Federal Expenditures

Of the federal expenditures presented in the Schedule there were no payments to sub-recipients for the year ended December 31, 2024.

Note 4 - Indirect Cost Rate

December 31, 2024 has not elected to use the 10 percenter per minimum indirect cost rate allowed under the Uniform Guidance.

Note 5 - Non-Cash Assistance

No federal awards were expended in the form of non-cash assistance during the fiscal year ended December 31, 2024.

Note 6 - Relationship to Financial Statements

Amounts reported in the Schedule of Expenditures of Federal Awards agree with the amounts reported in the related federal financial reports.

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

To the Board Members of
River Parishes Transit Authority
LaPlace, 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 River Parish Transit Authority as of and for the year ended December 31, 2024, and the related notes to the financial statements, which collectively comprise the basic financial statements as listed in the table of contents and have issued our report thereon dated November 30, 2025.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the internal control over financial reporting (internal control) to determine the 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 internal control. Accordingly, we do not express an opinion on the effectiveness of internal control.

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, we did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

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 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.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. 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 one instance of noncompliance or other matters that are required to be reported under Government Auditing Standards and which are described in the accompanying schedule of findings and questioned cost as items [2024-001].

River Parishes Transit Authority Response to Findings

Government Auditing Standards requires the auditor to perform limited procedures on River Parishes Transit Authority response to the findings identified in our audit and described in the accompanying schedule of findings and responses. River Parishes Transit Authority's response was not subjected to the other 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.

Demetria L. Robinson-Carter, CPA, LLC

Garvville, LA

November 30, 2025

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INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE

To the Board Members of the River Parishes
Transit Authority LaPlace, Louisiana

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited River Parishes Transit Authority (RPTA)'s compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* that could have a direct and material effect on each of River Parishes Transit Authority (RPTA)'s major federal programs for the year ended December 31, 2024. River Parishes Transit Authority (RPTA)'s major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, River Parishes Transit Authority (RPTA) complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2024.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of River Parishes Transit Authority (RPTA) and to meet our other ethical responsibilities, in accordance with 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 opinion on compliance for each major federal program. Our audit does not provide a legal determination of River Parishes Transit Authority (RPTA)'s compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to River Parishes Transit Authority (RPTA)'s federal programs.

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on River Parishes Transit Authority (RPTA)'s compliance based on our audit. 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, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about River Parishes Transit Authority (RPTA)'s compliance with the requirements of each major federal program as a whole.

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.

- Identify and assess the risks of material noncompliance, 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 River Parishes Transit Authority (RPTA)'s compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of River Parishes Transit Authority (RPTA)'s internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of River Parishes Transit Authority (RPTA)'s internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on Internal Control over Compliance

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

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Demetria L. Robinson-Carter, CPA, LLC

Garvville, LA

November 30, 2025

RIVER PARISHES TRANSIT AUTHORITY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
For the Year Ended December 31, 2024

I. Summary of Auditors' Results

a. Financial Statements

1. The independent auditors' report expresses an unmodified opinion on the financial statements of River Parishes Transit Authority.

2. There were no control deficiencies disclosed during the audit of the financial statements and reported in the *Independent Auditors' Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with Government Auditing Standards.*

3. There was no instance of noncompliance reported in the *Independent Auditors' Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with Government Auditing Standards.*

b. Federal Awards

1. There was no material weakness, and no significant deficiency was disclosed relating to the audit of the major federal award programs.

2. The Independent Auditor's Report on Compliance for each Major Program and on Internal Control Over Compliance Required by Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards Uniform Guidance dated November 30, 2025, expressed an unmodified opinion

3. There were no findings that are required to be reported in accordance with 2 CFR 200.516(a).

4. The program tested as major program was:

Federal Transit Cluster-Capital Investment Grants	20.500
Federal Transit Cluster-Formula Grants (Urbanized Area)	20.507

5. The threshold used to distinguish between Type A and Type B Program is $750,000.

6. The auditee is considered a "low risk" auditee, as defined by Uniform Guidance.

c. Management Letter

1. No management letter was issued in connection with the audit for the year ended December 31, 2024.

II. Findings – Financial Statement Audit

INTERNAL CONTROL AND COMPLIANCE FINDINGS

None to report.

III. Summary of Current Year Findings

2024-001 Untimely Submission of Financial Audit Report by Due Date

Condition:

River Parish Transit Authority did not meet the June 30, 2025, statutory deadline for reporting the required annual audit to the State of Louisiana.

Criteria:

LSA-R.S.24.513 States that, "all engagements must be completed and transmitted to the legislative auditor within six months of the close of the auditee fiscal year."

Recommendation:

River Parishes Transit Authority should remain in compliance with the State Law governing audit engagement completion. The audit engagement should be sought through a method prescribed by the Louisiana Legislative Auditor. A firm should be selected, and approval of the Louisiana Legislative Auditor sought early enough to all the audit to begin as soon after the close of the fiscal year as is practicable.

Cause:

Owing to lack of adequate year-end planning, River Parishes Transit Authority required additional time to obtain non-emergency approval from Federal Transportation and Administration due to the change in Independent Auditors and subsequent approval from the State of Louisiana Legislative Auditors office.

Effect:

The River Parish Transit Authority was not in compliance with Louisiana Statute for completion of the annual audit.

Recommendation:

River Transit Authority should continue in the implementation of the plan already in place to ensure adequate planning to support timely financial reporting and ensure future audits are completed by statutory due dates.

Management Response:

On June 19, 2025, our compliance consultant became aware of the fact that current independent auditor was unable to complete our 2024 audit, due June 30, 2025. The board consulted with FTA regarding procurement regulations that allowed us to procure a new auditor. In June 2025 a new auditor was selected and a contract for services was agreed upon. Management believes procedures are currently in place to ensure timely submission of audit reports in the future.

RIVER PARISHES TRANSIT AUTHORITY

SUMMARY SCHEDULE PRIOR AUDIT FINDINGS
For the Year Ended December 31, 2024

Summary of Prior Year Findings

NONE NOTED

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INDEPENDENT ACCOUNTANTS' REPORT ON APPLYING STATEWIDE AGREED-UPON PROCEDURES

To the Board of Directors of **River Parish Transit Authority** 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 year ended December 31, 2024. **River Parish Transit Authority** management is responsible for those C/C areas identified in the SAUPs.

RPTA 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 year ended December 31,2024. 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:

Written Policies and Procedures

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

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

      No exception noted.

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

      No exception noted.

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

      No exception was noted.

   d) ***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).

No exception was noted.

e) ***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(s) rate of pay or approval and maintenance of pay rate schedules.

No exception was noted.

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

No exception was noted.

g) ***Credit Cards (and debit cards, fuel cards, P-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).

No exception was noted.

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

No exception was noted.

i) ***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.

No exception was noted.

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

No exception was noted.

k) ***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.

No exception was noted.

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

No exception was noted.

Board or Finance Committee

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

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

   No exception was noted.

   b) For those entities reporting on the governmental accounting model, observe whether the minutes referenced or included monthly budget-to-actual comparisons on the general fund, quarterly budget-to-actual, at a minimum, on proprietary funds, and semi-annual budget- to-actual, at a minimum, on all special revenue funds *Alternately, for those entities reporting on the nonprofit 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.*

   No exception was noted.

   c) 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.

   No exception was noted.

Bank Reconciliations

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

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

   No exception was noted.

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

No exception was noted.

c) 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.

No exception was noted.

Collections (excluding electronic funds transfers)

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).

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 responsible for cash collections do not share cash drawers/registers.

No exception was noted.

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.

No exception was noted.

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.

No exception was noted.

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/official verifies the reconciliation.

No exception was noted.

6. Obtain from management a copy of the bond or insurance policy for theft covering all employees who have access to cash. Observe the bond or insurance policy for theft was enforced during the fiscal period.

    No exception was noted.

7. Randomly select two deposit dates for the 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 2 deposits and:

    a) Observe that receipts are sequentially pre-numbered.

    No exception was noted.

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

    No exception was noted.

    c) Trace the deposit slip total to the actual deposit per the bank statement.

    No exception was noted.

    d) Observe 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 exception was noted.

    e) Trace the actual deposit per the bank statement to the general ledger.

    No exception was noted.

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

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).

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.

No exception was noted.

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

No exception was noted.

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.

No exception was noted.

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.

No exception was noted.

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

No exception was noted.

[Note: Exceptions to controls that constrain the legal authority of certain public officials (e.g., mayor of a Lawrason Act municipality) should not be 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 whether the disbursement matched the related original itemized invoice and supporting documentation indicates deliverables included on the invoice were received by the entity.

No exception was noted.

b) Observe whether the disbursement documentation included evidence (e.g., initial/date, electronic logging) of segregation of duties tested under #8, as applicable.

No exception was noted.

Credit Cards/Debit Cards/Fuel Cards/P-Cards

11. 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.

No exception was noted.

12. 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 whether 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) were reviewed and approved, in writing (or electronically approved), by someone other than the authorized card holder. [Note: Requiring such approval may constrain the legal authority of certain public officials (e.g., mayor of a Lawrason Act municipality); these instances should not be reported.]

DRC has reviewed and inspected all credit/debit, fuel, or purchase card used during 2024 for River Parish. DCR has concluded that River Parish has no credit/debit, fuel or purchase cards during the 2024 audit.

b) Observe that finance charges and late fees were not assessed on the selected statements.

No exception was noted.

13. Using the monthly statements or combined statements selected under #11 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 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 note whether management had a compensating control to address missing receipts, such as a "missing receipt statement" that is subject to increased scrutiny.

No exception was noted.

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

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

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

No exception was noted.

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

No exception was noted.

c) Observe 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).

No exception was noted.

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

No exception was noted.

Contracts

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

No exception was noted.

b) 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 exception was noted.

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

No exception was noted.

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 the invoice and related payment agreed to the terms and conditions of the contract.

No exception was noted.

Payroll and Personnel

16. 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.

No exception was noted.

17. Randomly select one pay period during the fiscal period. For the 5 employees or officials selected under #15 above, obtain attendance records and leave documentation for the pay period, and:

    a) Observe all selected employees or officials documented their daily attendance and leave (e.g., vacation, sick, compensatory). (Note: Generally, officials are not eligible to earn leave and do not document their attendance and leave. However, if the official is earning leave according to a policy and/or contract, the official should document his/her daily attendance and leave.)

    No exception was noted.

    b) Observe whether supervisors approved the attendance and leave of the selected employees or officials.

    No exception was noted.

    c) Observe any leave accrued or taken during the pay period is reflected in the entity's cumulative leave records.

    No exception was noted.

    d) Observe the rate paid to the employees or officials agree to the authorized salary/pay rate found within the personnel file.

    No exception was noted.

18. 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, 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 or officials' cumulative leave records, agree the pay rates to the employee or officials authorized pay rates in the employee or officials' personnel files, and agree the termination payment to entity policy.

    No exception was noted.

19. 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, etc.) have been paid, and any associated forms have been filed, by required deadlines.

    No exception was noted.

Ethics

20. Using the 5 randomly selected employees/officials from procedure #15 under "Payroll and Personnel" above, obtain ethics documentation from management, and:

a) Observe whether the documentation demonstrates each employee/official completed one hour of ethics training during the fiscal period.

No exception was noted.

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

No exception was noted.

Debt Service

21. 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 State Bond Commission approval was obtained for each debt instrument issued.

    DRC has reviewed and inspected the above procedures for RPTA. Upon Review DRC has concluded no exception was noted.

22. 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 exception was noted.

Fraud Notice

23. 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.

    No exception was noted.

24. Observe 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 exception was noted.

Information Technology Disaster Recovery/Business Continuity

25. 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.

No exception was noted.

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.

No exception was noted.

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.

No exception was noted.

Sexual Harassment

26. Using the 5 randomly selected employees/officials from procedure #15 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.

No exception was noted.

27. 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 exception was noted.

28. 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.

▶ **There were no Sexual harassment complaints received by agency for FY 2024.**

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

- **There were no Sexual harassment complaints received by agency for FY 2024.**

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

- **There were no Sexual harassment complaints received by agency for FY 2024.**

e) Amount of time it took to resolve each complaint.

- **There were no Sexual harassment complaints received by agency for FY 2024.**

No exceptions were noted for procedures 28 a) to e).

We were engaged by **RPTA** 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 **RPTA** 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.

Demetria L. Robinson-Carter, CPA, LLC

Garvville, LA

November 30, 2025