

**CROWLEY CITY MARSHAL**

Crowley, Louisiana

Financial Report

Year Ended August 31, 2025

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# KOLDER, SLAVEN & COMPANY, LLC

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## INDEPENDENT ACCOUNTANT'S REVIEW REPORT

Mr. Glenn Deville  
Crowley City Marshal  
Crowley, Louisiana

We have reviewed the accompanying financial statements of the governmental activities and the major fund of the Crowley City Marshal (Marshal), as of and for the year ended August 31, 2025, and the related notes to the financial statements, which collectively comprise the Marshal's basic financial statements as listed in the table of contents. A review includes primarily applying analytical procedures to management's financial data and making inquiries of management. A review is substantially less in scope than an audit, the objective of which is the expression of an opinion regarding the financial statements as a whole. Accordingly, we do not express such an opinion.

### Management's Responsibility for the Financial Statements

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

### Accountant's Responsibility

Our responsibility is to conduct the review engagement in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the AICPA. Those standards require us to perform procedures to obtain limited assurance as a basis for reporting whether we are aware of any material modifications that should be made to the financial statements for them to be in accordance with accounting principles generally accepted in the United States of America. We believe that the results of our procedures provide a reasonable basis for our conclusion.

We are required to be independent of the Marshal and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our review.

### Accountant's Conclusion

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

## **Required Supplementary Information**

Accounting principles generally accepted in the United States of America require that the Budgetary Comparison Schedules and the related notes on page 19 through page 20 be presented to supplement the basic financial statements. Such information, although not a required 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. Such information is the responsibility of management. We have not audited, reviewed, or compiled the required supplementary information and we do not express an opinion, a conclusion, nor provide any assurance on it.

Management has omitted the Management Discussion and Analysis accounting principles generally accepted in the United States of America require to be presented to supplement the basic financial statements. Such missing information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context.

## **Supplementary Information**

The accompanying justice system funding schedule is presented for the purpose of additional analysis and is not a required part of the basic financials statements. Such information is the responsibility of management and was derived from, and directly relates to, the underlying accounting and other records used to prepare the financial statements. The supplementary information has been subjected to the review procedures applied in the accountant's review of the basic financial statements. We are not aware of any material modifications that should be made to the supplementary information. We have not audited the supplementary information and do not express an opinion on such information.

***Kolder, Slaven & Company, LLC***  
Certified Public Accountants

Abbeville, Louisiana  
February 23, 2026

## **BASIC FINANCIAL STATEMENTS**

**GOVERNMENT-WIDE  
FINANCIAL STATEMENTS (GWFS)**

CROWLEY CITY MARSHAL  
Crowley, Louisiana

Statement of Net Position  
August 31, 2025

ASSETS

Cash	<u>\$ 805,870</u>
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NET POSITION

Unrestricted	<u>\$ 805,870</u>
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CROWLEY CITY MARSHAL  
Crowley, Louisiana

Statement of Activities  
Year Ended June 30, 2025

Functions/Programs	Expenses	Program Revenues		Net Revenue (Expense) And Changes in Net Position
		Charges for Services	Operating Grants and Contributions	
Governmental activities:				
Public Safety	\$ 120,032	\$ 258,341	\$ 65,085	\$ 203,394
				602,476
				\$805,870

See accompanying notes and independent accountant's review report.

**FUND FINANCIAL STATEMENTS**

CROWLEY CITY MARSHAL  
Crowley, Louisiana

Balance Sheet - General Fund  
August 31, 2025

ASSETS		
Cash		<u>\$ 805,870</u>
FUND BALANCE		
Fund balance:		
Unassigned		<u>\$ 805,870</u>

See accompanying notes and independent accountant's review report.

CROWLEY CITY MARSHAL  
Crowley, Louisiana

Statement of Revenues, Expenditures, and  
Changes in Fund Balances -  
General Fund  
Year Ended August 31, 2025

Revenues:	
Fees, charges, and commissions for services	\$ 258,341
On behalf payments	<u>65,085</u>
Total revenues	<u>323,426</u>
Expenditures:	
Public safety -	
Evictions	1,350
Legal and professional	3,200
Office operation and supplies	7,074
Garnishment commissions	29,567
Civil fee commissions	11,826
Repairs and maintenance	280
Miscellaneous	1,650
On behalf payments	<u>65,085</u>
Total expenditures	<u>120,032</u>
Excess of revenues over expenditures	203,394
Fund balance, beginning of year	<u>602,476</u>
Fund balance, end of year	<u>\$ 805,870</u>

See accompanying notes and independent accountant's review report.

CROWLEY CITY MARSHAL  
Crowley, Louisiana

Statement of Fiduciary Net Position  
Year Ended August 31, 2025

		<u>Custodial Fund</u>
	ASSETS	
Cash		<u>\$ 40,174</u>
	LIABILITIES	
Deposits due to others		<u>\$ 40,174</u>

See accompanying notes and independent accountant's review report.

CROWLEY CITY MARSHAL  
Crowley, Louisiana

Notes to the Basic Financial Statements

(1) Summary of Significant Accounting Policies

The accompanying financial statements of the Crowley City Marshal (Marshal) have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to governmental units. GAAP includes all relevant Governmental Accounting Standards Board (GASB) pronouncements. The accounting and reporting framework and the more significant accounting policies are discussed in the subsequent sections of this note.

The Marshal accounts for the operations of the City Marshal of Crowley, Louisiana. The salaries of the Marshal's employees are funded by the City of Crowley, Louisiana, and the Acadia Parish Sheriff. The Marshal is elected for a six-year term.

A. Basis of Presentation

Government-Wide Financial Statements (GWFS)

The Statement of net position and the statement of activities display information about the Marshal as a whole. These statements include all the financial activities of the Marshal. Information contained in these statements reflects the economic resources measurement focus and the accrual basis of accounting. Revenues, expenses, gains, losses, assets, and liabilities resulting from exchange or exchange-like transactions are recognized when the exchange occurs (regardless of when cash is received or disbursed). Revenues, expenses, gains, losses, assets, and liabilities resulting from nonexchange transactions are recognized in accordance with the requirements of GASB.

The statement of activities presents a comparison between direct expenses and program revenues for the Marshal's governmental activities. Direct expenses are those that are specifically associated with a program or function and, therefore, are clearly identifiable to a particular function. Program revenues include (a) fees and charges paid by the recipients of services offered by the Marshal, and (b) grants and contributions that are restricted to meeting the operational or capital requirement of a particular program. Revenues that are not classified as program revenues are presented as general revenues.

Fund Financial Statements (FFS)

The Marshal uses funds to maintain its financial records during the year. Fund accounting is designed to demonstrate legal compliance and to aid management by segregating transactions related to certain Marshal functions with a separate set of self-balancing accounts. A fund is defined as a separate fiscal and accounting entity with self-balancing set of accounts. The various funds of the Marshal are classified into two categories: governmental and fiduciary. The emphasis on fund financial statements is on major funds. A fund is considered major if it is the primary operating fund of the Marshal or its total assets, deferred outflows of resources, liabilities, deferred inflows of resources, revenues, or expenditures of the individual governmental fund is at least 10 percent of the corresponding total for all governmental funds. The General Fund of the Marshal is considered to be a major fund. The following describes the Marshal's funds:

CROWLEY CITY MARSHAL  
Crowley, Louisiana

Notes to the Basic Financial Statements

Governmental Funds –

General Fund—This is the primary operating fund of the Marshal, and it accounts for the operations of the Marshal’s office. The General Fund is available for any purpose provided it is expended or transferred in accordance with state and federal laws and according to the Marshal’s policy.

Fiduciary Funds—

Custodial fund – The amounts reported in custodial funds are limited to assets that are being held for individuals, private organizations, or other governments. The custodial funds account for assets held by the Marshal which are believed to be property of the City Court of Crowley.

Fiduciary funds are not reflected in the government-wide financial statements because the resources of those funds are not available to support the Court’s own programs. Custodial funds are presented on an economic resources’ measurement focus and full accrual basis.

B. Measurement Focus/Basis of Accounting

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

Measurement Focus

On the government-wide statement of net position and the statement of activities, governmental activities are presented using the “economic resources” measurement focus. The accounting objectives of this measurement focus are the determination of operating income, changes in net position (or cost recovery) and financial position. All assets, deferred outflows of resources, liabilities, and deferred inflows of resources (whether current or noncurrent) associated with its activities are reported. Government-wide fund equity is classified as net position.

In the fund financial statements, the “current financial resources” measurement focus or the “economic resources” measurement focus is used as appropriate. The governmental fund utilizes a “current financial resources” measurement focus. Only current financial assets and liabilities are generally included on the balance sheet. The operating statement presents sources (i.e., revenues and other financing sources) and uses (i.e., expenditures and other financing uses) of current financial resources. This approach is then reconciled, through adjustment, to a government-wide view of the Marshal operations.

Basis of Accounting

In the government-wide statement of net position and statement of activities, the governmental activities are presented using the accrual basis of accounting. Under the accrual basis of accounting, revenues are recognized when earned and expenses are

CROWLEY CITY MARSHAL  
Crowley, Louisiana

Notes to the Basic Financial Statements

recorded when the liability is incurred or economic asset used. Revenues, expenses, gains, losses, assets, deferred outflows of resources, liabilities, and deferred inflows of resources resulting from exchange and exchange-like transactions are recognized when the exchange takes place.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the government considers revenues to be available if they are collected within 60 days after the fiscal period. Expenditures (including capital outlay) generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures are recorded only when payment is due.

Revenues

Intergovernmental revenues and fees, charges and commissions for services are recorded when the Marshal is entitled to the funds.

Interest on interest-bearing deposits is recorded or accrued as revenues when earned. Substantially all other revenues are recorded when received.

Expenditures

Purchases of various operating supplies are regarded as expenditures at the time purchased.

Other Financing Sources (Uses)

Transfers between funds that are not expected to be repaid are accounted for as other financing sources (uses) when the transfer is authorized by the Marshal.

C. Assets, Deferred Outflows, Liabilities, Deferred Inflows and Equity

Cash and cash equivalents

Cash includes amounts in demand deposits, interest-bearing demand deposits, and time deposits. Cash equivalents include amounts in time deposits and those investments with original maturities of 90 days or less. Under state law, the Marshal may deposit funds in demand deposits, interest bearing demand deposits, money market accounts, or time deposits with state banks organized under Louisiana law and national banks having their principal offices in Louisiana.

CROWLEY CITY MARSHAL  
Crowley, Louisiana

Notes to the Basic Financial Statements

Capital Assets

Capital assets, which include furniture, fixtures, and equipment, are reported in the governmental activities columns in the government-wide financial statements. Capital assets are capitalized at historical cost or estimated cost if historical cost is not available. Donated assets are recorded as capital assets at their estimated fair market value at the date of donation. The Marshal maintains a threshold level of \$1,000 or more for capitalizing capital assets. 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.

Depreciation of all exhaustible capital assets is recorded as an allocated expense in the statement of activities, with accumulated depreciation reflected in the statement of net position. Depreciation is provided over the assets' estimated useful lives using the straight-line method of depreciation.

In the fund financial statements, capital assets used in government fund operations are accounted for as capital outlay expenditures of the governmental fund upon acquisition.

The Marshal did not have net capital assets as of fiscal year end.

Deferred Outflows of Resources and Deferred Inflows of Resources

In some instances, the GASB requires a government to delay recognition of decreases in net position as expenditures until a future period. In other instances, governments are required to delay recognition of increases in net position as revenues until a future period. In these circumstances, deferred outflows of resources and deferred inflows of resources result from the delayed recognition of expenditures or revenues, respectively. There are no deferred inflows or deferred outflows as of the fiscal year end.

Equity classifications

In the government-wide statements, net position is displayed in three components:

- a. Net investment in capital assets – Consists of net capital assets reduced by the outstanding balances of any debt obligations and deferred inflows of resources attributable to the acquisition, construction, or improvement of those assets and increased by balances of deferred outflows of resources related to those assets.
- b. Restricted net position – Consists of restricted assets reduced by liabilities and deferred inflows of resources related to those assets. Constraints may be placed on the use, either by (1) external groups such as creditors, grantors, contributors, or laws or regulations of other governments; or (2) law through constitutional provisions or enabling legislation.

CROWLEY CITY MARSHAL  
Crowley, Louisiana

Notes to the Basic Financial Statements

- c. Unrestricted net position – Net amount of the assets, deferred outflows of resources, liabilities, and deferred inflows of resources that are not included in either of the other two categories of net position.

In the fund statements, governmental fund equity is classified as fund balance as follows.

*Nonspendable* – amounts that cannot be spent either because they are in nonspendable form or because they are legally or contractually required to be maintained intact.

*Restricted* – amounts that can be spent only for specific purposes because of constitutional provisions or enabling legislation or because of constraints that are externally imposed by creditors, grantors, contributors, or the laws or regulations of other governments.

*Committed* – amounts that can be used only for specific purposes determined by a formal action of the Marshal. The Marshal is the highest level of decision-making authority for the Marshal. Commitments may be established, modified, or rescinded only through ordinances or resolutions approved by the Marshal.

*Assigned* – amounts that do not meet the criteria to be classified as restricted or committed but that are intended to be used for specific purposes. Under the Marshal's adopted policy, only he may assign amounts for specific purposes.

*Unassigned* – all other spendable amounts.

When an expenditure is incurred for purposes for which both restricted and unrestricted fund balance is available, the Marshal considers restricted funds to have been spent first. When an expenditure is incurred for which committed, assigned, or unassigned fund balances are available, the Marshal considers amounts to have been spent first out of committed funds, then assigned funds, and finally unassigned funds, as needed, unless the Marshal has provided otherwise in its commitment or assignment actions.

D. 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 and expenditures during the reporting period. Actual results could differ from those estimates.

CROWLEY CITY MARSHAL  
Crowley, Louisiana

Notes to the Basic Financial Statements

(2) Cash

Under state law, the Marshal may deposit funds within a fiscal agent bank organized under the laws of the State of Louisiana, the laws of any other state in the union, or the laws of the United States. The Marshal may invest in United States bonds, treasury notes, or certificates and time deposits of state banks organized under Louisiana law and national banks having principal offices in Louisiana.

Custodial credit risk for deposits is the risk that in the event of the failure of a depository financial institution, the Marshal's deposits may not be recovered or will not be able to recover the collateral securities that are in the possession of an outside party. These deposits are stated at cost, which approximates market. The Marshal does not have a policy for custodial credit risk; however, under state law, these deposits, (or the resulting bank balances) must be secured by federal deposit insurance or the pledge of securities owned by the pledging financial institution. The market value of the pledged securities plus the federal deposit insurance must at all times equal the amount on deposit with the financial institution. These securities are held in the name of the pledging financial institution in a holding or custodial bank that is mutually acceptable to both parties. On August 31, 2025, the Marshal had cash balances (bank balances) as follows:

Bank balances	<u>\$ 848,005</u>
Federal deposit insurance	290,173
Collateral held by the pedging bank's trust department or agency	<u>557,832</u>
Total	<u>\$ 848,005</u>

(3) On Behalf Payments for Salaries and Benefits

GASB Statement No. 24, *Accounting and Financial Reporting for Certain Grants and Other Financial Assistance* requires the Marshal to report and disclose in the financial statements on behalf salary and fringe benefit payments made to the Marshal's employees and agency head by the City of Crowley, Louisiana (City) and the Acadia Parish Sheriff (Sheriff). The Marshal is not legally responsible for these salaries. Therefore, the basis for recognizing the revenue and expenditure payments is the actual contributions made by the City and the Sheriff. For the fiscal year ended August 31, 2025, the City and the Sheriff made payments on behalf of the Marshal as follows:

City of Crowley, Louisiana	\$ 63,885
Acadia Parish Sheriff	<u>1,200</u>
Total	<u>\$ 65,085</u>

CROWLEY CITY MARSHAL  
Crowley, Louisiana

Notes to the Basic Financial Statements

(4) Compensation, Benefits, and Other Payments to Agency Head

A detail of compensation, benefits, and other payments made to Marshal Glenn J. Deville is as follows:

Commissions	\$ 41,393
Salary	25,357
Benefits - insurance	7,334
Benefits - payroll taxes	415
Benefits - retirement	<u>7,252</u>
	<u>\$ 81,751</u>

**REQUIRED SUPPLEMENTARY INFORMATION**

Crowley City Marshal  
General Fund

Budgetary Comparison Schedule  
For the Year Ended August 31, 2025

	Budget		Actual	Variance - Favorable (Unfavorable)
	Original	Final		
Revenues:				
Fees, charges, and commissions for service	\$ 252,732	\$ 252,732	\$ 258,341	\$ 5,609
On behalf payments	-	-	65,085	65,085
Total revenues	<u>252,732</u>	<u>252,732</u>	<u>323,426</u>	<u>70,694</u>
Expenditures:				
Public safety	121,738	121,738	120,032	1,706
Capital outlay	<u>30,000</u>	<u>30,000</u>	-	<u>30,000</u>
Total expenditures	<u>151,738</u>	<u>151,738</u>	<u>120,032</u>	<u>31,706</u>
Excess of revenues over expenditures	100,994	100,994	203,394	102,400
Fund balance, beginning	<u>602,476</u>	<u>602,476</u>	<u>602,476</u>	<u>-</u>
Fund balance, ending	<u>\$ 703,470</u>	<u>\$ 703,470</u>	<u>\$ 805,870</u>	<u>\$ 102,400</u>

## CROWLEY CITY MARSHAL

### Notes to the Budgetary Comparison Schedule

(1) Budgets and Budgetary Accounting

The Marshal follows these procedures in establishing the budgetary data reflected in the financial statements.

- (a) A proposed budget is prepared and approved by the Marshal no later than fifteen days prior to the beginning of the fiscal year.
- (b) The budget is adopted on a basis consistent with generally accepted accounting principles (GAAP). Budgeted amounts included in the accompanying financial statements are as originally adopted or as fully amended by the Marshal. Such amendments were not material in relation to the original appropriation.

**SUPPLEMENTARY INFORMATION**

CROWLEY CITY MARSHAL

Justice System Funding Schedule - Receiving Entity  
Year Ended August 31, 2025

	First Six Month Period Ended <u>02/28/2025</u>	Second Six Month Period Ended <u>08/31/2025</u>
Receipts From:		
<i>Crowley City Court - Criminal Court Costs/Fees</i>	\$ 85,304	\$ 138,365
<i>Crowley City Court - Civil Fees</i>	<u>17,031</u>	<u>17,641</u>
Total Receipts	<u>\$ 102,335</u>	<u>\$ 156,006</u>

**ATTESTATION REPORT AND QUESTIONNAIRE**

# KOLDER, SLAVEN & COMPANY, LLC

CERTIFIED PUBLIC ACCOUNTANTS

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## INDEPENDENT ACCOUNTANT'S REPORT ON APPLYING AGREED-UPON PROCEDURES

Mr. Glenn Deville  
Crowley City Marshal  
Crowley, Louisiana

We have performed the procedures enumerated below, which were agreed to by the management of the Crowley City Marshal (Marshal), and the Louisiana Legislative Auditor (the specified parties), on the Marshal's compliance with certain laws and regulations contained in the accompanying *Louisiana Attestation Questionnaire* during the year ended August 31, 2025, as required by Louisiana Revised Statute 24:513 and the *Louisiana Governmental Audit Guide*. The Marshal's management is responsible for its financial records and compliance with applicable laws and regulations. The sufficiency of these procedures is solely the responsibility of the specified parties. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

The procedures and associated findings are as follows:

### Public Bid Law

1. Obtain documentation for all expenditures made during the year for materials and supplies exceeding \$30,000, and public works exceeding \$250,000. Compare the documentation for these expenditures to Louisiana Revised Statute (R.S.) 39:1551-39:1775 (the state procurement code) or R.S. 38:211-2296 (the public bid law, whichever is applicable; and report whether the expenditures were made in accordance with these laws.

*There were no expenditures made during the year which exceeded \$30,000 for materials and supplies or \$250,000 for public works.*

### Code of Ethics for Public Officials and Public Employees

2. Obtain a list of the immediate family members of each board member as defined by RS 42:1101-1124 (the ethics law).

*Management provided us with the requested information.*

3. Obtain a list of all employees paid during the fiscal year.

*Management provided us with the requested information.*

4. Report whether any employees' names appear on both lists obtained in Procedures 2 and 3.

*No employees' names appeared on both lists obtained in procedures 2 and 3.*

5. Obtain a list of all disbursements made during the year, and a list of outside business interests of board members, employees, and board members' and employees' immediate families. Report whether any vendors appear on both lists.

*No vendors appeared on both lists.*

### **Budgeting**

6. Obtain a copy of the legally adopted budget and all amendments.

*Management provided us with a copy of the original and amended budget.*

7. Trace the documentation for the adoption of the budget and approval of any amendments to the minute book and report whether there are any exceptions.

*No exceptions were noted.*

8. Compare the revenues and expenditures of the final budget to actual revenues and expenditures. Report whether actual revenues failed to meet budgeted revenues by 5% or more, and whether actual expenditures exceed budgeted amounts by 5% or more.

*No exceptions were noted.*

### **Accounting and Reporting**

9. Obtain the list of all disbursements made during the fiscal year. Randomly select six disbursements and obtain documentation from management for these disbursements. Compare the selected disbursements to the supporting documentation, and:

- (a) Report whether the six disbursements agree to the amount and the payee in the supporting documentation.

*No exceptions were noted.*

- (b) Report whether the six disbursements were coded to the correct fund and general ledger account.

*No exceptions were noted.*

- (c) Report whether the six disbursements were approved in accordance with management's policies and procedures.

*No exceptions were noted.*

## **Meetings**

10. Obtain information from management to support that agendas for meetings recorded in the minute book were posted or advertised as required by LSA-RS 42:11 through 42:28 (the open meetings law); and report whether there are any exceptions.

*The Marshal only has one member of governance. As such, they do not hold board meetings nor maintain a minute book.*

## **Debt**

11. Obtain bank deposit slips for the fiscal year, and scan deposit slips in order to identify and report whether there are any deposits that appear to be proceeds of bank loans, bonds, or like indebtedness. If any such proceeds are identified, obtain from management evidence of approval by the State Bond Commission, and report any exceptions.

*We inspected copies of all bank deposit slips for the period under examination and noted no deposits which appeared to be proceeds of bank loans, bonds, or indebtedness.*

## **Advances and Bonuses**

12. Obtain the list of payroll disbursements and meeting minutes of the governing board, if applicable. Scan these documents to identify and report whether there are any payments or approval of payments to employees that may constitute bonuses, advance, or gifts.

*The Marshal does not have payroll disbursements, nor meeting minutes. Scanned the general ledgers and noted no items that appear to be bonuses, advances, or gifts.*

## **State Audit Law**

13. Report whether the agency provided for a timely report in accordance with R.S. 24:513.

*The Marshal's report was timely and dated before February 28, 2026, in accordance with the R.S 24:513.*

14. Inquire of management and report whether the agency entered into any contract that utilized state funds as defined in R.S. 39:72.1 A. (2); and that were subject to the public bid law (R.S. 38:2211, et seq.), while the agency was not in compliance with R.S. 24:513 (the audit law).

*Management represented that the Marshal was not on the noncompliance list at any time during the fiscal year.*

## **Prior Comments and Recommendations**

15. Obtain and report management's representation as to whether any prior-year suggestions, exceptions, recommendations, and/or comments have been resolved.

*Management represented that prior-year verbal recommendations remain unresolved.*

This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants, and the standards applicable to attestation engagements contained in *Government Auditing Standards*, issued by the United States Comptroller General. We were not engaged to, and did not perform an examination or review, the objective of which would be the expression of an opinion or conclusion, respectively, on the Marshal's compliance with the foregoing matters. 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 Marshal and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our agreed-upon procedures engagement.

The purpose of this report is solely to describe the scope of testing performed on the Marshal's compliance with certain laws and regulations contained in the accompanying Louisiana Attestation Questionnaire, as required by Louisiana Revised Statute 24:513 and the Louisiana Governmental Audit Guide, 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 Legislative Auditor as a public document.

***Kolder, Slaven & Company, LLC***  
Certified Public Accountants

Abbeville, Louisiana  
February 23, 2026



We have complied with R.S. 24:515.2 regarding reporting of pre- and post- adjudication court costs, fines and fees assessed or imposed; the amounts collected; the amounts outstanding; the amounts retained; the amounts disbursed, and the amounts received from disbursements.

Yes [ ] No [ ] N/A [✓]

**Meetings**

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

Yes [ ] No [ ] N/A [✓]

**Debt**

It is true we have not incurred any indebtedness, other than credit for 90 days or less to make purchases in the ordinary course of administration, nor have we entered into any lease-purchase agreements, without the approval of the State Bond Commission, as provided by Article VII, Section 8 of the 1974 Louisiana Constitution, Article VI, Section 33 of the 1974 Louisiana Constitution, and R.S. 39:1410.60-1410.65.

Yes [ ] No [ ] N/A [✓]

**Advances and Bonuses**

It is true we have not advanced wages or salaries to employees or paid bonuses in violation of Article VII, Section 14 of the 1974 Louisiana Constitution, R.S. 14:138, and AG opinion 79-729.

Yes [✓] No [ ] N/A [ ]

**Prior-Year Comments**

We have resolved all prior-year recommendations and/or comments.

Yes [✓] No [ ] N/A [ ]

**General**

We acknowledge that we are responsible for the Agency's compliance with the foregoing laws and regulations and the internal controls over compliance with such laws and regulations.

Yes [✓] No [ ] N/A [ ]

We acknowledge that we are responsible for determining that that the procedures performed are appropriate for the purposes of this engagement.

Yes [✓] No [ ] N/A [ ]

We have evaluated our compliance with these laws and regulations prior to making these representations.

Yes [✓] No [ ] N/A [ ]

We have provided you with all relevant information and access under the terms of our agreement.

Yes [✓] No [ ] N/A [ ]

We have disclosed to you all known noncompliance of the foregoing laws and regulations, as well as any contradictions to the foregoing representations.

Yes [✓] No [ ] N/A [ ]

We are not aware of any material misstatements in the information we have provided to you.

Yes [✓] No [ ] N/A [ ]

We have disclosed to you any communications from regulatory agencies, internal auditors, other independent practitioners or consultants, and others concerning noncompliance with the foregoing laws and regulations, including communications received during the period under examination; and will disclose

to you any such communication received between the end of the period under examination and the date of your report.

Yes [] No [ ] N/A [ ]

We will disclose to you, the Legislative Auditor, and the applicable state grantor agency/agencies all known noncompliance and other events subsequent to the date of this representation and the date of your report that could have a material effect on our compliance with laws and regulations and the internal controls with such laws and regulations, or would require adjustment or modification to the results of the agreed-upon procedures.

Yes [] No [ ] N/A [ ]

The previous responses have been made to the best of our belief and knowledge.

_____	Secretary	_____	Date
_____	Treasurer	_____	Date
<u>Alex J. Swain</u>	President	<u>October 9, 2018</u>	Date
	MAASHAL		