

**Twenty-Sixth Judicial District Court  
Drug Court Fund  
Bossier and Webster Parishes, State of Louisiana  
Financial Statements With Auditor's Report  
As of and For the Year Ended June 30, 2025**

TWENTY-SIXTH JUDICIAL DISTRICT COURT  
DRUG COURT FUND  
Bossier and Webster Parishes, State of Louisiana

Table of Contents

	<u>Page</u>
<b>Independent Auditors' Report</b>	1 – 3
<b>Required Supplementary Information</b>	
Management's Discussion and Analysis	4 – 8
<b>Basic Financial Statements:</b>	
Government-wide Financial Statements	
Statement of Net Position	9
Statement of Activities	10
Fund Financial Statements	
Balance Sheet – Governmental Fund	11
Statement of Revenues, Expenditures, and Changes in Fund Balance – Governmental Fund	12
Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balance of the Governmental Fund to the Statement of Activities	13
Notes to the Financial Statements	14 - 21
<b>Other Supplementary Information</b>	
Schedule of Compensation, Benefits, and Other Payments to Agency Head	22
Justice System Funding Schedule – Collecting/Disbursing Schedule	23
<b>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>	24 - 25
<b>Schedules For Louisiana Legislative Auditor</b>	
Summary Schedule of Prior Year Audit Findings	26
Corrective Action Plan For Current Year Audit Findings	26

# COOK & MOREHART

*Certified Public Accountants*

1215 HAWN AVENUE • SHREVEPORT, LOUISIANA 71107 • P.O. BOX 78240 • SHREVEPORT, LOUISIANA 71137-8240

TRAVIS H. MOREHART, CPA  
VICKIE D. CASE, CPA

TELEPHONE (318) 222-5415

FAX (318) 222-5441

MEMBER  
AMERICAN INSTITUTE  
CERTIFIED PUBLIC ACCOUNTANTS

SOCIETY OF LOUISIANA  
CERTIFIED PUBLIC ACCOUNTANTS

STUART L. REEKS, CPA  
J. PRESTON DELAUNE, CPA

## Independent Auditors' Report

The Honorable Judges of the  
Twenty-Sixth Judicial District Court  
Drug Court Fund  
Bossier and Webster Parishes, Louisiana

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

#### ***Opinions***

We have audited the financial statements of the governmental activities and major fund of the Twenty-Sixth Judicial District Court Drug Court Fund as of and for the year ended June 30, 2025, and the related notes to the financial statements, which collectively comprise the Twenty-Sixth Judicial District Court Drug Court Fund's basic financial statements as listed in the table of contents.

In our opinion, the accompanying financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and major fund of the Twenty-Sixth Judicial District Court Drug Court Fund, as of June 30, 2025, and the respective changes in financial position, thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

#### ***Basis for Opinions***

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*). Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Twenty-Sixth Judicial District Court Drug Court Fund 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.

#### ***Emphasis of Matter***

As discussed in Note 1-A, the financial statements present only the Twenty-Sixth Judicial District Court Drug Court Fund and do not purport to, and do not, present fairly the financial position of the Twenty-Sixth Judicial District Court, as of June 30, 2025, or the changes in its financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America. Our opinion is not modified with respect to this matter.

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

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design,

implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

### ***Auditors' Responsibilities for the Audit of the Financial Statements***

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgement made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we

- Exercise professional judgement and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Twenty-Sixth Judicial District Court Drug Court Fund's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.

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

### ***Required Supplementary Information***

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis on pages 4 – 8, and be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

### ***Supplementary Information***

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Twenty-Sixth Judicial District Court Drug Court Fund's basic financial statements. The accompanying other supplementary information, Schedule of Compensation, Benefits, and Other Payments to Agency Head, shown on page 22, is presented for purposes of additional analysis and is not a required

part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial 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 Compensation, Benefits, and Other Payments to Agency Head, shown on page 22 is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Our audit was conducted for the purpose of forming opinions on the financial statements as a whole. As disclosed in Note 1 to the financial statements, the Twenty-Sixth Judicial District Court Drug Court Fund prepares its financial statements in accordance with accounting principles generally accepted in the United States of America. The other supplementary information schedule, Justice System Funding Schedule, shown on page 23, is presented for the purpose of additional analysis and is not a required part of the basic financial statements. This schedule is presented to satisfy the requirements of Act 87 of the 2020 Regular Legislative Session (R.S. 24:515.2) and must be presented on the cash basis of accounting which differs significantly from those principles used to present financial statements in accordance with accounting principles generally accepted in the United States of America. The 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. Such 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 Justice System Funding Schedule, shown on page 23, is fairly stated in all material respects, in relation to the 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 December 10, 2025, on our consideration of the Twenty-Sixth Judicial District Court Drug Court Fund's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Twenty-Sixth Judicial District Court Drug Court Fund's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Twenty-Sixth Judicial District Court Drug Court Fund's internal control over financial reporting and compliance.



Cook & Morehart  
Certified Public Accountants  
December 10, 2025

## **TWENTY-SIXTH JUDICIAL DISTRICT COURT**

### **DRUG COURT FUND**

#### **MANAGEMENT'S DISCUSSION AND ANALYSIS**

Our discussion and analysis of Twenty-Sixth Judicial District Court Drug Court Fund's financial performance provides an overview of the Twenty-Sixth Judicial District Court Drug Court Fund's financial activities for the fiscal year ended June 30, 2025. Please read it in conjunction with the Drug Court Fund's financial statements, which begin on page 9.

#### **FINANCIAL HIGHLIGHTS**

The Twenty-Sixth Judicial District Court Drug Court Fund's net position increased by \$31,184 or 37%.

The Twenty-Sixth Judicial District Court Drug Court Fund's total general and program revenues were \$548,621 in 2025 compared to \$501,371 in 2024.

During the year ended June 30, 2025, the Twenty-Sixth Judicial District Court Drug Court Fund had total expenses, excluding depreciation, of \$516,723 compared to \$486,523 in 2024.

#### **USING THIS ANNUAL REPORT**

This annual report consists of a series of financial statements. The Statement of Net Position and the Statement of Activities (on pages 9 and 10) provide information about the activities of the Twenty-Sixth Judicial District Court Drug Court Fund as a whole and present a longer-term view of the Drug Court Fund's finances. Fund financial statements start on page 11. For governmental activities, these statements tell how these services were financed in the short term as well as what remains for future spending. Fund financial statements also report the Twenty-Sixth Judicial District Court Drug Court Fund's operations in more detail than the government-wide statements by providing information about the Twenty-Sixth Judicial District Court Drug Court Fund's most significant funds.

The accompanying financial statements present information only on the funds maintained in the Twenty-Sixth Judicial District Court Drug Court Fund.

#### **Reporting the Twenty-Sixth Judicial District Court Drug Court Fund as a Whole**

Our analysis of the Twenty-Sixth Judicial District Court Drug Court Fund as a whole begins on page 9. One of the most important questions asked about the Twenty-Sixth Judicial District Court Drug Court Fund's finances is "Is the Twenty-Sixth Judicial District Court Drug Court Fund as a whole better off or worse off as a result of the year's activities?" The Statement of Net Position and the Statement of Activities report information about the funds maintained by the Twenty-Sixth Judicial District Court Drug Court Fund as a whole and about its activities in a way that helps answer this question. These statements include all assets and liabilities using the

*accrual basis of accounting*, which is similar to the accounting used by most private-sector companies. Accrual of the current year's revenues and expenses are taken into account regardless of when cash is received or paid.

These two statements report the Twenty-Sixth Judicial District Court Drug Court Fund's *net position* and changes in them. You can think of the Twenty-Sixth Judicial District Court Drug Court Fund's net position – the difference between assets and liabilities – as one way to measure the Twenty-Sixth Judicial District Court Drug Court Fund's financial health, or *financial position*. Over time, *increases* or *decreases* in the Twenty-Sixth Judicial District Court Drug Court Fund's net position are one indicator of whether its *financial health* is improving or deteriorating. You will need to consider other non-financial factors, however, to assess the overall health of the Drug Court Fund.

In the Statement of Net Position and the Statement of Activities, we record the funds maintained by the Twenty-Sixth Judicial District Court Drug Court Fund as governmental activities:

Governmental activities – all of the expenses paid from the funds maintained by the Twenty-Sixth Judicial District Court Drug Court Fund are reported here which consists primarily of personal services, materials and supplies, travel, repairs and maintenance and other program services. Grant funding from the Louisiana Supreme Court finance most of these activities.

### **Reporting the Drug Court Fund's Most Significant Funds**

Our analysis of the major funds maintained by the Twenty-Sixth Judicial District Court Drug Court Fund begins on page 11. The fund financial statements begin on page 11 and provide detailed information about the most significant funds maintained by the Twenty-Sixth Judicial District Court Drug Court Fund – not the Twenty-Sixth Judicial District Court Drug Court Fund as a whole. The Twenty-Sixth Judicial District Court Drug Court Fund's *governmental funds* use the following accounting approaches:

Governmental funds – All of the Twenty-Sixth Judicial District Court Drug Court Fund's basic services are reported in governmental funds, which focus on how money flows into and out of those funds and the balances left at year-end that are available for spending. These funds are reported using an accounting method called *modified accrual* accounting, which measures cash and all other financial assets that can readily be converted to cash. The governmental fund statements provide a detailed *short-term view* of the Twenty-Sixth Judicial District Court Drug Court Fund's general government operations and the expenses paid from those funds. Governmental fund information helps you determine whether there are more or fewer financial resources that can be spent in the near future to finance certain Twenty-Sixth Judicial District Court Drug Court Fund expenses. We describe the relationship (or differences) between governmental *activities* (reported in the Statement of Net Assets and the Statement of Activities) and governmental *funds* in a reconciliation at the bottom of the fund financial statements.

**THE TWENTY-SIXTH JUDICIAL DISTRICT COURT DRUG COURT FUND AS A WHOLE**

The Twenty-Sixth Judicial District Court Drug Court Fund’s total net position, changed from a year ago, increasing from \$86,110 to \$117,294. Our analysis below will focus on key elements of the total governmental funds for the June 30, 2025 and 2024 years.

**Table 1  
Net Position**

	Governmental Activities	
	2025	2024
Current and other assets	\$ 130,939	\$ 110,763
Capital assets		714
Total assets	<u>130,939</u>	<u>111,477</u>
Current liabilities	8,645	2,867
Long-term liabilities	5,000	22,500
Total liabilities	<u>13,645</u>	<u>25,367</u>
Net position:		
Investments in capital assets, net of related debt		714
Unrestricted	117,294	85,396
Total net position	<u>\$ 117,294</u>	<u>\$ 86,110</u>

Net position of the Twenty-Sixth Judicial District Court Drug Court Fund’s governmental activities increased by \$31,184 or 37%.

**Table 2**  
**Change in Net Position**

	Governmental Activities	
	2025	2024
Revenues		
Program Revenues		
Charges for services	\$ 48,036	\$ 47,618
Operating grants and contributions	500,543	453,715
General Revenues		
Interest income	42	38
Total revenues	<u>548,621</u>	<u>501,371</u>
Expenses		
General government - Drug Court	<u>517,437</u>	<u>490,126</u>
Total expenses	<u>517,437</u>	<u>490,126</u>
Increases in net position	<u>\$ 31,184</u>	<u>\$ 11,245</u>

Total revenues increased \$47,250 (9%) from total revenues in the year ended June 30, 2024 of \$501,371 to total revenues of \$548,621 in the year ended June 30, 2025. This is primarily due to increased operating grants and contributions.

**THE DRUG COURT FUND'S GOVERNMENTAL FUND**

As the Drug Court Fund completed the year, its governmental fund (as presented in the balance sheet on page 11) reported a *combined* fund balance of \$122,294, which is more than last year's fund balance, \$107,560.

## CAPITAL ASSETS

At the end of June 30, 2025 and 2024, the Twenty-Sixth Judicial District Court Drug Court Fund had invested \$0 and \$714, respectively, in capital assets. (see table 3 below)

**Table 3**  
**Capital Assets At Year End**  
**(Net of Depreciation)**

	Governmental Activities	
	2025	2024
Office Equipment	\$	\$ 714
Total	\$	\$ 714

More detailed information about the capital assets are presented in Note 5 to the financial statements.

## DEBT

Long-term liabilities of Twenty-Sixth Judicial District Court Drug Court Fund are as follows:

**Table 4**  
**Outstanding Debt At Year End**

	Governmental Activities	
	2025	2024
Loan from 26th JDC	\$ 5,000	\$ 22,500
Total	\$ 5,000	\$ 22,500

More detailed information about long-term liabilities is presented in note 3 to the financial statements.

## CONTACTING THE DRUG COURT FUND'S FINANCIAL MANAGEMENT

This financial report is designed to provide our citizens and taxpayers with a general overview of the finances for those funds maintained by the Twenty-Sixth Judicial District Court Drug Court Fund and to show the Twenty-Sixth Judicial District Court Drug Court Fund's accountability for the money it receives. If you have questions about this report or need additional financial information, contact the Drug Court Coordinator at 3022 Old Minden Road, Suite 218, Bossier City, Louisiana, 71111.

Twenty-Sixth Judicial District Court  
Drug Court Fund  
Bossier and Webster Parishes, Louisiana  
Statement of Net Position  
June 30, 2025

	Governmental Activities
<b>ASSETS</b>	
Cash and cash equivalents	\$ 83,109
Grant receivable	47,830
Total assets	130,939
<b>LIABILITIES</b>	
Accrued expenses	8,645
Long-term liabilities:	
Due within one year	5,000
Total liabilities	13,645
<b>NET POSITION</b>	
Unrestricted	117,294
Total net position	\$ 117,294

See accompanying notes to the basic financial statements.

Twenty-Sixth Judicial District Court  
Drug Court Fund  
Bossier and Webster Parishes, Louisiana  
Statement of Activities  
For the Year Ended June 30, 2025

	Governmental Activities
Expenses:	
General government - Drug Court	\$ 517,437
Total expenses	517,437
Program revenues:	
Charges for services	48,036
Operating grants and contributions	500,543
Total program revenues	548,579
Net program revenue	31,142
General revenues:	
Interest	42
Total general revenues	42
Change in net position	31,184
Net position - beginning	86,110
Net position - ending	\$ 117,294

See accompanying notes to the basic financial statements.

Twenty-Sixth Judicial District Court  
Drug Court Fund  
Bossier and Webster Parishes, Louisiana  
Balance Sheet  
Governmental Fund  
June 30, 2025

	<u>General Fund</u>
<b>Assets</b>	
Cash and cash equivalents	\$ 83,109
Grant receivable	47,830
Total assets	<u>\$ 130,939</u>
<b>Liabilities and Fund Balance</b>	
<b>Liabilities</b>	
Accrued expenses	\$ 8,645
Total liabilities	<u>8,645</u>
<b>Fund balance</b>	
Assigned	<u>122,294</u>
Total fund balance	<u>122,294</u>
Amounts reported for governmental activities in the statement of net position are different because:	
Long-term liabilities and other amounts are not due and payable in the current period and therefore are not reported in the funds.	
Note payable	<u>(5,000)</u>
Net position of governmental activities	<u>\$ 117,294</u>

See accompanying notes to the basic financial statements.

Twenty-Sixth Judicial District Court  
Drug Court Fund  
Bossier and Webster Parishes, Louisiana  
Statement of Revenues, Expenditures, and Changes in Fund Balance  
Governmental Fund  
For the Year Ended June 30, 2025

	General Fund
Revenues	
Fees	\$ 48,036
Intergovernmental	500,543
Interest and dividends	42
Total revenues	548,621
Expenditures	
Current:	
General government - Drug Court	
Personnel services and benefits	374,076
Travel, seminars, and conferences	6,520
Operating expense	71,169
Testing and lab expenses	62,022
Treatment expense	600
Other expenses	2,000
Debt service:	
Principal retirement	17,500
Total expenditures	533,887
Net change in fund balance	14,734
Fund balance at beginning of year	107,560
Fund balance at end of year	\$ 122,294

See accompanying notes to the basic financial statements.

Twenty-Sixth Judicial District Court  
 Drug Court Fund  
 Bossier and Webster Parishes, Louisiana  
 Reconciliation of the Statement of Revenues, Expenditures, and Changes in  
 Fund Balance of the Governmental Fund to the Statement of Activities  
 For the Year Ended June 30, 2025

Net change in fund balance - total governmental fund	\$	14,734
<p>Amounts reported for governmental activities in the statement of activities are different because:</p>		
<p>Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. This is the amount by which depreciation expense (\$714) exceeded capital outlay (\$0) for the year.</p>		(714)
<p>The nonallocation method of accounting for prepayments is used in the fund statements, since the prepayment does not provide expendable financial resources.</p>		(336)
<p>Repayment of long-term debt consumes current financial resources of governmental funds. This has no effect on net position.</p>		<u>17,500</u>
Change in net position of governmental activities	\$	<u><u>31,184</u></u>

See accompanying notes to the basic financial statements.

The Twenty-Sixth Judicial District Court  
Drug Court Fund  
Bossier and Webster Parishes, Louisiana  
Notes to Financial Statements  
June 30, 2025

## INTRODUCTION

The Twenty-Sixth Judicial District Court Drug Court Fund (Drug Court Fund) was established under Louisiana Revised Statutes 13:5301 through 5304, which provides "for drug and alcohol treatment programs through drug divisions to be operated by the district courts." It further states that the purpose of the Drug Court is "to reduce the incidence of alcohol and drug use, alcohol and drug addiction, and crimes committed as a result of alcohol and drug use and alcohol and drug addiction."

The Drug Court Fund is administered by the judges, en banc, of the Twenty-Sixth Judicial District and by the Drug Court Coordinator, who is an employee of the Bossier Parish Police Jury. The monies of the Drug Court Fund may be expended for those expenditures deemed necessary for the proper operation of the Drug Court program.

### (1) Summary of Significant Accounting Policies

The Drug Court Fund's financial statements are prepared in conformity with generally accepted accounting principles (GAAP). The Governmental Accounting Standards Board (GASB) is responsible for establishing GAAP for state and local governments through its pronouncements (Statements and Interpretations). The more significant accounting policies established in GAAP and used by the Drug Court Fund are discussed below.

#### A. Reporting Entity

Governmental Accounting Standards Board (GASB) Statements establish criteria for determining the governmental reporting entity and component units that should be included within the reporting entity. The basic criterion for including a potential component unit within the reporting entity is financial accountability. Oversight responsibility is determined on the basis of appointment of governing body, ability to significantly influence operations, accountability for fiscal matters, and the nature and significance of an organization's relationship with the primary government.

The Drug Court Fund is under the oversight of the Twenty-Sixth Judicial District Court. These financial statements include only information pertaining to the transactions of the Drug Court Fund. Other activities of the Twenty-Sixth Judicial District Court are not included in these financial statement.

(Continued)

Twenty-Sixth Judicial District Court  
Drug Court Fund  
Bossier and Webster Parishes, Louisiana  
Notes to Financial Statements  
June 30, 2025  
(Continued)

B. Basic Financial Statements – Government-Wide Statements

The Drug Court Fund's basic financial statements include both government-wide (reporting the funds maintained by the Drug Court Fund as a whole) and fund financial statements (reporting the Drug Court Fund's major funds). Both the government-wide and fund financial statements categorize primary activities as either governmental or business type. The Drug Court Fund's general fund is classified as governmental activities. The Drug Court Fund does not have any business-type activities.

In the government-wide Statement of Net Position, the governmental activities column is presented on a consolidated basis and is reported on a full accrual, economic resource basis, which recognizes all long-term assets and receivables. The Drug Court Fund's net position is reported in two parts – investment in capital assets and unrestricted net position.

The government-wide Statement of Activities reports both the gross and net cost of each of the Drug Court Fund's functions. The functions are supported by general government revenues. The Statement of Activities reduces gross expenses (including depreciation) by any related program revenues, which must be directly associated with the function. The Drug Court Fund has program revenues consisting of operating grants and contributions and charges for services – probation fees.

This government-wide focus is more on the sustainability of the Drug Court Fund as a whole and the change in the Drug Court Fund's net position resulting from the current year's activities.

C. Basic Financial Statements – Fund Financial Statements

The financial transactions of the Drug Court Fund are recorded in individual funds in the fund financial statements. Each fund is accounted for by providing a separate set of self-balancing accounts that comprises its assets, liabilities, reserves, fund equity, revenues and expenditures. The various funds are reported by generic classification within the financial statements.

The following fund types are used by the Drug Court Fund:

Governmental Funds – the focus of the governmental funds' measurement (in the fund statements) is upon determination of financial position and changes in financial position (sources, uses, and balances of financial resources) rather than upon net income. The following is a description of the governmental funds of the Drug Court Fund:

(Continued)

Twenty-Sixth Judicial District Court  
Drug Court Fund  
Bossier and Webster Parishes, Louisiana  
Notes to Financial Statements  
June 30, 2025  
(Continued)

- a. General fund is the general operating fund of the Drug Court Fund. It is used to account for all financial resources except those required to be accounted for in another fund.

The emphasis in fund financial statements is on the major funds in the governmental category. GASB sets forth minimum criteria (percentage of the assets, liabilities, revenues, or expenditures/expenses of either fund category or the governmental and enterprise combined) for the determination of major funds. The Drug Court Fund's general fund was determined to be a major fund.

D. Basis of Accounting

Basis of accounting refers to the point at which revenues or expenditures are recognized in the accounts and reported in the financial statements. It relates to the timing of the measurements made regardless of the measurement focus applied.

1. Accrual:

The governmental funds in the government-wide financial statements are presented on the accrual basis of accounting. Revenues are recognized when earned and expenses are recognized when incurred.

The Drug Court Fund reports the activity of one governmental fund, the General fund, which accounts for all operations and activities of the Drug Court Fund.

Interest income is recorded when earned. Donations and other intergovernmental revenues are recorded when received in cash because they are generally not measurable until actually received.

2. Modified Accrual:

The governmental funds financial statements are presented on the modified accrual basis of accounting. Under modified accrual basis of accounting, revenues are recorded when susceptible to accrual: i.e., both measurable and available. "Available" means collectible within the current period or within 60 days after year end. Expenditures are generally recognized under the modified accrual basis of accounting when the related liability is incurred. The exception to this rule is that principal and interest on general obligation long-term debt, if any, is recognized when due. Depreciation is not recognized in the governmental fund financial statements.

(Continued)

The Twenty-Sixth Judicial District Court  
Drug Court Fund  
Bossier and Webster Parishes, Louisiana  
Notes to Financial Statements  
June 30, 2025  
(Continued)

E. Budgets

The Drug Court Fund annually prepares a budget prior to the end of the current fiscal year and submits it to the Louisiana Supreme Court for approval. The budget is prepared on the modified accrual basis of accounting, a basis consistent with accounting principles generally accepted in the United States of America (GAAP). From time to time the budget is amended. This can only be done with the approval of the Louisiana Supreme Court.

It was determined that the Drug Court Fund was not subject to the requirements of the Local Government Budget Act, found in Louisiana Revised Statutes 39:1301-1315.

F. Cash and Cash Equivalents

Cash includes all demand deposits and interest-bearing demand deposits.

G. Capital Assets

Capital assets purchased or acquired with an original cost of \$2,500 or more are reported at historical cost or estimated historical cost. Contributed assets are reported at acquisition value as of the date received. Additions, improvements, and other capital outlays that significantly extend the useful life of an asset are capitalized. Other costs incurred for repairs and maintenance are expensed as incurred.

Depreciation on all assets is provided on the straight-line basis over the following estimated useful lives:

Vehicles and Equipment	3 – 5 years
Furniture and Fixtures	3 – 5 years

H. Compensated Absences

The accompanying financial statements include only information pertaining to the Drug Court Fund. The Drug Court Fund is governed by the Louisiana Supreme Court. Louisiana Supreme Court Drug and Specialty Court Office, Specialty Court Policies and Procedures provide for the payment of no more than two weeks of accrued vacation leave upon separation of employment.

I. Use of Estimates

Management uses estimates and assumptions in preparing financial statements. Those estimates and assumptions affect the reported amounts of assets and liabilities, the disclosure of contingent assets and liabilities, and reported revenues and expenses. Actual results could differ from those estimates.

(Continued)

The Twenty-Sixth Judicial District Court  
Drug Court Fund  
Bossier and Webster Parishes, Louisiana  
Notes to Financial Statements  
June 30, 2025  
(Continued)

J. Net Position

Government-wide net position is divided into two components: Net investment in capital assets consists of the historical cost of capital assets less accumulated depreciation and less any debt that remains outstanding that was used to finance those assets plus deferred outflows of resources less deferred inflows of resources related to those assets. All other net position is reported as unrestricted net position. When an expense is incurred that can be paid using either restricted or unrestricted resources (net position), the Drug Court Fund's policy is to first apply the expense toward restricted resources and then toward unrestricted resources.

K. Personnel Expenditures

The Bossier Parish Police Jury administers the payroll for all Drug Court Fund employees. The Drug Court Fund reimburses the Bossier Parish Police Jury for the salaries and related fringe benefits of all Drug Court Fund employees, including the Drug Court Coordinator and counselors on staff. The amounts included in the accompanying financial statements represent salary expenditures of the Drug Court Fund, which were reimbursed to Bossier Parish Police Jury.

L. Fund Balance

In the governmental fund financial statements, fund balances are classified as follows:

1. Nonspendable - amounts that cannot be spent either because they are not in spendable form or because they are legally or contractually required to be maintained intact.
2. Restricted – amounts that can be spent only for specific purposes due to constraints placed on the use of resources that are either (a) externally imposed by creditors, grantors, contributors, or laws or regulations of other governments, or (b) imposed by law through constitutional provisions or enabling legislation.
3. Committed - amounts that can be used only for the specific purposes as a result of constraints imposed by Judges (the Drug Court Fund's highest level of decision making authority). Committed amounts cannot be used for any other purpose unless the Judges remove those constraints by taking the same type of action (i.e. legislation, resolution, ordinance).
4. Assigned - amounts that are constrained by the Drug Court Fund's intent to be used for specific purposes, but are neither restricted nor committed.

(Continued)

The Twenty-Sixth Judicial District Court  
Drug Court Fund  
Bossier and Webster Parishes, Louisiana  
Notes to Financial Statements  
June 30, 2025  
(Continued)

5. Unassigned - all amounts not included in other spendable classifications.

The Drug Court Fund's policy is to apply expenditures against restricted fund balance and then to other, less-restrictive classifications – committed and then assigned fund balances before using unassigned fund balances.

The calculation of fund balance amounts begins with the determination of nonspendable fund balances. Then restricted fund balances for specific purposes are determined (not including non-spendable amounts). Then any remaining fund balance amounts for the non-general funds are classified as restricted fund balance. It is possible for the non-general funds to have negative unassigned fund balance when non-spendable amounts plus the restricted fund balances for specific purpose amounts exceeds the positive fund balance for the non-general fund.

M. Pension Plan

All of the Drug Court Fund's employees are considered employees of the Bossier Parish Police Jury, and accordingly, are enrolled by the Police Jury as members of Plan A of the Parochial Employees Retirement System of Louisiana ("System"), a multiple-employer (cost-sharing), public employee retirement system (PERS), controlled and administered by a separate board of trustees. The accompanying financial statements include only information pertaining to the Drug Court Fund.

N. Grant Receivable

Grant receivables consist of amounts due from a grantor agency for eligible expenditures incurred prior to year-end. Receivables are considered fully collectible; therefore, no allowance for uncollectible amounts has been established.

O. Concentration

The Drug Court Fund received grant funding through the Louisiana Supreme Court totaling \$500,543, for the year ending June 30, 2025. This represents 91% of total revenues for the year.

P. Deferred Outflows/Inflows of Resources

In addition to liabilities, the State of Net Position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element *deferred inflows of resources* represents an acquisition of net position that applies to a future period and so will not be recognized as an inflow of resources (revenue) until that time. The Drug Court Fund does not have any deferred inflows of resources to report.

(Continued)

The Twenty-Sixth Judicial District Court  
Drug Court Fund  
Bossier and Webster Parishes, Louisiana  
Notes to Financial Statements  
June 30, 2025  
(Continued)

In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element *deferred outflows of resources*, represents a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until then. The Drug Court Fund does not have any deferred outflows of resources to report.

(2) Cash and Cash Equivalents

At June 30, 2025, the Drug Court Fund had cash and cash equivalents (book balances) totaling \$83,109 as detailed below:

A. Cash and Cash Equivalents

Cash and cash equivalents at June 30, 2025 (book balances) totaled \$83,109. These deposits are stated at cost, which approximates market. 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 fiscal agent bank. The market value of the pledged securities plus the federal deposit insurance must at all times equal the amount on deposit with the fiscal agent.

B. Credit Risk

The Drug Court Fund maintains cash balances at a financial institution. Accounts at that institution are insured by the Federal Deposit Insurance Corporation (FDIC) up to \$250,000. At June 30, 2025, total cash balances held at financial institutions were \$102,521, all of which was secured by FDIC insurance.

(3) Long-term Liabilities

Long-term liability activity for the year ended June 30, 2025, was as follows:

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending Balance</u>	<u>Due Within One Year</u>
Governmental activities:					
Loan from 26 <sup>th</sup> JDC	\$ 22,500	\$ _____	\$( 17,500)	\$ 5,000	\$ 5,000
Total long-term liabilities, governmental activities	<u>\$ 22,500</u>	<u>\$ _____</u>	<u>\$( 17,500)</u>	<u>\$ 5,000</u>	<u>\$ 5,000</u>

The Twenty-Sixth Judicial District Court  
Drug Court Fund  
Bossier and Webster Parishes, Louisiana  
Notes to Financial Statements  
June 30, 2025  
(Continued)

The Drug Court Fund operations are funded by a reimbursable grant from the Louisiana Supreme Court. In December 2010, the Twenty-Sixth Judicial District Court- Judicial Expense Fund advanced the Drug Court Fund a one-time amount of \$45,000 to assist the Drug Court Fund in paying its bills when due. The Drug Court Fund is making payments to payback the advance as funds become available. During the fiscal year ended June 30, 2025, \$17,500 of the advance was paid back to the Twenty-Sixth Judicial District Court- Judicial Expense Fund, leaving a balance of \$5,000 as of June 30, 2025.

(4) Accrued Expenses

Accrued expenses at June 30, 2025, consisted of accrued payroll due to the Bossier Parish Police Jury in the amount of \$8,645.

(5) Capital Assets

Capital asset activity for the year ended June 30, 2025, was as follows:

	Balance at July 1, 2024	Additions	Deletions	Balance at June 30, 2025
Governmental Activities:				
Capital assets, being depreciated:				
Office equipment	\$ 23,744	\$	\$	\$ 23,744
Total capital assets, being depreciated, at historical cost	23,744			23,744
Less accumulated depreciation:				
Office equipment	(23,030)	(714)		(23,744)
Total accumulated depreciation	(23,030)	(714)		(23,744)
Total capital assets, being depreciated, net	714	(714)		
Governmental activities capital assets, net	\$ 714	\$ (714)	\$	\$

Depreciation expense totaled \$714 for the year ended June 30, 2025.

(6) Subsequent Events

Subsequent events have been evaluated through December 10, 2025, the date the financial statements were available to be issued.

Twenty-Sixth Judicial District Court  
Drug Court Fund  
Bossier and Webster Parishes, Louisiana  
Schedule of Compensation, Benefits, and Other Payments to Agency Head  
For the Year Ended June 30, 2025

**Agency Head: Lana Rosalee, Drug Court Administrator**

<u>Purpose</u>	<u>Amount</u>
Salary	\$ 76,237
Benefits-insurance	9,529
Reimbursements	343
Travel	860
Continuing professional education fees	375
Dues	50

**26th Judicial District Court Drug Court Fund**  
**Justice System Funding Schedule - Collecting/Disbursing Schedule**

Cash Basis Presentation  
As Required by La. R.S. 24:515.2

	Amount for 07/01/2024 - 12/31/2024	Amount for 01/01/2025 - 06/30/2025
<b>1. Beginning Cash Balance</b>	-	-
<b>2. Collections</b>		
a. Civil Fees	-	-
b. Bond Fees	-	-
c. Cash Bonds	-	-
d. Asset Forfeiture/Sale	-	-
e. Pre-Trial Diversion Program Fees	-	-
f. Criminal Court Costs/Fees	-	-
g. Criminal Fines – Contempt	-	-
h. Criminal Fines – Other/Non-Contempt	-	-
i. Restitution	-	-
j. Probation/Parole/Supervision Fees	24,310	23,725
k. Service Fees	-	-
l. Collection Fees	-	-
m. Interest Earnings on Collected Balances	-	-
n. Other	-	-
<b>Total Collected</b>	24,310	23,725
<b>3. Deductions: Collections Retained by the 26th Judicial District Court Drug Court Fund</b>		
I. Collection Fee for Collecting/Disbursing to Others Based on Percentage of Collection	-	-
II. Collection Fee for Collecting/Disbursing to Others Based on Fixed Amount	-	-
III. Other Amounts "Self-Disbursed" [Enter amounts on appropriate collection type lines]		
a. Civil Fees	-	-
b. Bond Fees	-	-
c. Cash Bonds	-	-
d. Asset Forfeiture/Sale	-	-
e. Pre-Trial Diversion Program Fees	-	-
f. Criminal Court Costs/Fees	-	-
g. Criminal Fines – Contempt	-	-
h. Criminal Fines – Other/Non-Contempt	-	-
i. Restitution	-	-
j. Probation/Parole/Supervision Fees	24,310	23,725
k. Service Fees	-	-
l. Collection Fees [excluding amounts reported in bullets I and II above]	-	-
m. Interest Earnings on Collected Balances	-	-
n. Other	-	-
<b>Total Collections Retained by the 26th Judicial District Court Drug Court Fund</b>	24,310	23,725
<b>4. Deductions: Amounts Disbursed to Individuals and Entities, Excluding Governments and Nonprofits</b>		
a. Collection/Processing Fees Paid to Third Party Entities	-	-
b. Civil Fee Refunds	-	-
c. Bond Refunds	-	-
d. Restitution Disbursements to Individuals and Entities, Excluding Governments or a Nonprofit	-	-
e. Other Disbursements to Individuals and Entities, Excluding Governments or a Nonprofit	-	-
<b>Total Amounts Disbursed to Individuals and Entities, Excluding Governments and Nonprofits</b>	-	-
<b>5. Deductions: Total Disbursements to Other Governments &amp; Nonprofits</b>	-	-
<b>6. Total Amounts Disbursed/Retained</b>	24,310	23,725
<b>7. Ending Cash Balance</b>	-	-
<b>8. Ending Balance of "Partial Payments" Collected but not Disbursed</b>	-	-
<b>9. Other Information:</b>		
I. Ending Balance of Amounts Assessed but Not Yet Collected [i.e. total ending receivable balances]	-	-
II. Total Waivers During the Fiscal Period [i.e. non-cash reduction of receivable balances, such as time served or community service]	-	-

# COOK & MOREHART

*Certified Public Accountants*

1215 HAWN AVENUE • SHREVEPORT, LOUISIANA 71107 • P.O. BOX 78240 • SHREVEPORT, LOUISIANA 71137-8240

TRAVIS H. MOREHART, CPA  
VICKIE D. CASE, CPA

TELEPHONE (318) 222-5415

FAX (318) 222-5441

MEMBER  
AMERICAN INSTITUTE  
CERTIFIED PUBLIC ACCOUNTANTS

SOCIETY OF LOUISIANA  
CERTIFIED PUBLIC ACCOUNTANTS

STUART L. REEKS, CPA  
J. PRESTON DELAUNE, CPA

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

## Independent Auditors' Report

To the Honorable Judges of the  
Twenty-Sixth Judicial District Court  
Drug Court Fund  
Bossier and Webster Parishes, Louisiana

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to the financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*), the financial statements of the governmental activities and the major fund of the Twenty-Sixth Judicial District Court Drug Court Fund as of and for the year ended June 30, 2025, and the related notes to the financial statements, which collectively comprise the Twenty-Sixth Judicial District Court Drug Court Fund's basic financial statements, and have issued our report thereon dated December 10, 2025.

### Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Twenty-Sixth Judicial District Court Drug Court Fund's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Twenty-Sixth Judicial District Court Drug Court Fund's internal control. Accordingly, we do not express an opinion on the effectiveness of the Twenty-Sixth Judicial District Court Drug Court Fund's internal control.

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

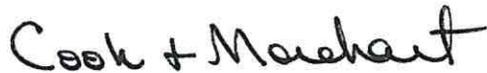
Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that were not identified.

## Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether The Twenty-Sixth Judicial District Court Drug Court Fund's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

## 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.



Cook & Morehart  
Certified Public Accountants  
December 10, 2025

The Twenty-Sixth Judicial District Court  
Drug Court Fund  
Bossier and Webster Parishes, Louisiana  
Summary Schedule of Audit Findings  
June 30, 2025

**Summary Schedule of Prior Year Audit Findings**

There were no findings reported in the prior year audit for the year ended June 30, 2024.

**Corrective Action Plan for Current Year Audit Findings**

There are no findings for the current year audit for the year ended June 30, 2025.

# COOK & MOREHART

*Certified Public Accountants*

1215 HAWN AVENUE • SHREVEPORT, LOUISIANA 71107 • P.O. BOX 78240 • SHREVEPORT, LOUISIANA 71137-8240

TRAVIS H. MOREHART, CPA  
VICKIE D. CASE, CPA

TELEPHONE (318) 222-5415

FAX (318) 222-5441

STUART L. REEKS, CPA  
J. PRESTON DELAUNE, CPA

MEMBER  
AMERICAN INSTITUTE  
CERTIFIED PUBLIC ACCOUNTANTS

SOCIETY OF LOUISIANA  
CERTIFIED PUBLIC ACCOUNTANTS

## Independent Accountants' Report on Applying Agreed-Upon Procedures

To the Honorable Judges of the Twenty-Sixth  
Judicial District Court Drug Court Fund  
Bossier and Webster Parishes, Louisiana  
and the Louisiana Legislative Auditor:

We have performed the procedures enumerated below on the control and compliance (C/C) areas identified in the Louisiana Legislative Auditor's (LLA's) Statewide Agreed-Upon Procedures (SAUPs) for the fiscal period July 1, 2024 through June 30, 2025. The Twenty-Sixth Judicial District Court Drug Court Fund's management is responsible for those C/C areas identified in the SAUPs.

The Twenty-Sixth Judicial District Court Drug Court Fund has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of the engagement, which is to perform specified procedures on the C/C areas identified in LLA's SAUPs for the fiscal period July 1, 2024 through June 30, 2025. Additionally, LLA has agreed to and acknowledged that the procedures performed are appropriate for its purposes. This report may not be suitable for any other purpose. The procedures performed may not address all the items of interest to a user of this report and may not meet the needs of all users of this report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes.

The procedures and associated findings are as follows:

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

Testing not required for this area for the fiscal period July 1, 2024 through June 30, 2025, due to no exceptions being noted in prior year.

### **2) *Board or Finance Committee***

Testing not required for this area for the fiscal period July 1, 2024 through June 30, 2025, due to no exceptions being noted in prior year.

### **3) *Bank Reconciliations***

Testing not required for this area for the fiscal period July 1, 2024 through June 30, 2025, due to no exceptions being noted in prior year.

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

- A. Obtain a listing of deposit sites for the fiscal period where deposits for cash/checks/money orders (cash) are prepared and management's representation that the listing is complete. Randomly select 5 deposit sites (or all deposit sites if less than 5).
- B. For each deposit site selected, obtain a listing of collection locations and management's representation that the listing is complete. Randomly select one collection location for each deposit site (e.g., 5 collection locations for 5 deposit sites), obtain and inspect written policies and procedures relating to employee job duties (if there are no written policies or procedures, then inquire of employees about their job duties) at each collection location, and observe that job duties are properly segregated at each collection location such that
  - i. Employees responsible for cash collections do not share cash drawers/registers;
  - ii. Each employee responsible for collecting cash is not also responsible for preparing/making bank deposits, unless another employee/official is responsible for reconciling collection documentation (e.g., pre-numbered receipts) to the deposit;
  - iii. Each employee responsible for collecting cash is not also responsible for posting collection entries to the general ledger or subsidiary ledgers, unless another employee/official is responsible for reconciling ledger postings to each other and to the deposit; and
  - iv. The employee(s) responsible for reconciling cash collections to the general ledger and/or subsidiary ledgers, by revenue source and/or agency fund additions, is (are) not also responsible for collecting cash, unless another employee/official verifies the reconciliation.
- C. Obtain from management a copy of the bond or insurance policy for theft covering all employees who have access to cash. Observe that the bond or insurance policy for theft was in force during the fiscal period.
- D. Randomly select two deposit dates for each of the 5 bank accounts selected for Bank Reconciliations procedure #3A (select the next deposit date chronologically if no deposits were made on the dates randomly selected and randomly select a deposit if multiple deposits are made on the same day). *Alternatively, the practitioner may use a source document other than bank statements when selecting the deposit dates for testing, such as a cash collection log, daily revenue report, receipt book, etc.* Obtain supporting documentation for each of the 10 deposits and:
  - i. Observe that receipts are sequentially pre-numbered.
  - ii. Trace sequentially pre-numbered receipts, system reports, and other related collection documentation to the deposit slip.
  - iii. Trace the deposit slip total to the actual deposit per the bank statement.
  - iv. Observe that the deposit was made within one business day of receipt at the collection location (within one week if the depository is more than 10 miles from the collection location or the deposit is less than \$100 and the cash is stored securely in a locked safe or drawer).
  - v. Trace the actual deposit per the bank statement to the general ledger.

Procedures performed. No Exceptions noted

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

Testing not required for this area for the fiscal period July 1, 2024 through June 30, 2025, due to no exceptions being noted in prior year.

**6) *Credit Cards/Debit Cards/Fuel Cards/P-Cards***

Testing not required for this area for the fiscal period July 1, 2024 through June 30, 2025, due to no exceptions being noted in prior year.

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

Testing not required for this area for the fiscal period July 1, 2024 through June 30, 2025, due to no exceptions being noted in prior year.

**8) *Contracts***

Testing not required for this area for the fiscal period July 1, 2024 through June 30, 2025, due to no exceptions being noted in prior year.

**9) *Payroll and Personnel***

Testing not required for this area for the fiscal period July 1, 2024 through June 30, 2025, due to no exceptions being noted in prior year.

**10) *Ethics***

Testing not required for this area for the fiscal period July 1, 2024 through June 30, 2025, due to no exceptions being noted in prior year.

**11) *Debt Service***

Testing not required for this area for the fiscal period July 1, 2024 through June 30, 2025, due to no exceptions being noted in prior year.

**12) *Fraud Notice***

Testing not required for this area for the fiscal period July 1, 2024 through June 30, 2025, due to no exceptions being noted in prior year.

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

Testing not required for this area for the fiscal period July 1, 2024 through June 30, 2025.

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

Testing not required for this area for the fiscal period July 1, 2024 through June 30, 2025, due to no exceptions being noted in prior year.

We were engaged by the Twenty-Sixth Judicial District Court Drug Court Fund, to perform this agreed-upon procedures engagement and conducted our engagement in accordance with attestation standards established by the American Institute of Certified Public Accountants and applicable standards of *Government Auditing Standards*. We were not engaged to and did not conduct an examination or review engagement, the objective of which would be the expression of an opinion or conclusion, respectively, on those C/C areas identified in the SAUPs. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

We are required to be independent of the Twenty-Sixth Judicial District Court Drug Court Fund, 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.



Cook & Morehart  
Certified Public Accountants  
December 10, 2025