RICHLAND PARISH POLICE JURY
Rayville, Louisiana

Financial Statements
For the Year Ended December 31, 2025

David M. Hartt, (A Professional Accounting Corporation) West Monroe, Louisiana
Certified Public Accountant

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Rayville, Louisiana

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Rayville, Louisiana

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DAVID M. HARTT, CPA
A PROFESSIONAL ACCOUNTING CORPORATION

INDEPENDENT AUDITOR'S REPORT

Richland Parish Police Jury
Rayville, Louisiana

Adverse, Qualified, and Unmodified Opinions

We have audited the accompanying primary government financial statements of the governmental activities, each major fund and the aggregate remaining fund information of the Richland Parish Police Jury (which is the "Police Jury" as well as "the primary government"), as of and for the year ended December 31, 2025, and the related notes to the financial statements, which collectively comprise the Police Jury's basic financial statements as listed in the table of contents.

Adverse Opinion on Aggregate Discretely Presented Component Units

In our opinion, because of the significance of the matter discussed in the Basis for Adverse, Qualified, and Unmodified Opinions section of our report, the financial statements referred to above do not present fairly the financial position of the aggregate discretely presented component units of the Richland Parish Police Jury as of December 31, 2025, or the changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Qualified Opinion on Aggregate Remaining Fund Information

In our opinion, except for the matter described in the Basis for Adverse, Qualified, and Unmodified Opinions section of our report, the financial statements referred to above present fairly, in all material respects, the financial position of the aggregate remaining fund information of the Richland Parish Police Jury, as of December 31, 2025, and the changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Unmodified Opinions on Governmental Activities and Each Major Fund

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and each major fund of the Richland Parish Police Jury, as of December 31, 2025, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Adverse, Qualified, and Unmodified Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Police Jury 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 adverse, qualified, and unmodified audit opinions.

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MEMBER OF THE AMERICAN INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS AND SOCIETY OF LOUISIANA CPAS

Richland Parish Police Jury
Rayville, Louisiana

Matters Giving Rise to Adverse Opinion on the Aggregate Discretely Presented Component Units and Qualified Opinion on the Aggregate Remaining Fund Information

The financial statements do not include data for the Police Jury's legally separate component units. Accounting principles generally accepted in the United States of America require the financial data for those component units to be reported with the financial data of the Police Jury's primary government unless the Police Jury also issues financial statements for the reporting entity that include the financial data for its component units. The Police Jury has not issued such reporting entity financial statements. The effects of not including the Police Jury's legally separate component units on the aggregate discretely presented component units and the aggregate remaining und information have not been determined.

Responsibilities of Management 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 controls relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Police Jury's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards 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 controls. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards, we:

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Police Jury's internal control. Accordingly, no such opinion is expressed.

- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.

- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Police Jury's ability to continue as a going concern for a reasonable period of time.

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

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the Schedule of Proportionate Share of the Net Pension Liability, Schedule of Employer Contributions to Pension Plan, and the Budgetary Comparison Schedules, as listed in the table of contents, be presented to supplement the basic financial statements.

Such 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. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

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

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Police Jury's basic financial statements.

Richland Parish Police Jury
Rayville, Louisiana

The combining nonmajor fund financial statements; the Schedule of Compensation Paid to Police Jurors, Justice Funding Schedule and the Schedule of Compensation, Benefits, Reimbursements, and Other Payments to the Agency Head, are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The combining nonmajor fund financial statements; the Schedule of Compensation Paid to Police Jurors; and the Schedule of Compensation, Benefits, Reimbursements, Justice Funding Schedule and Other Payments to the Agency Head, are the responsibility of management and were derived from and relate 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 combining and individual nonmajor fund financial statements; the Schedule of Compensation Paid to Police Jurors, Justice Funding Schedule and the Schedule of Compensation, Benefits, Reimbursements, and Other Payments to the Agency Head are fairly stated in all material respects in relation to the basic financial statements as a whole.

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 my inquiries, the basic financial statements, and other knowledge we obtained during our audit of the 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.

The accompanying other information, as listed in the table of contents, has not been subjected to the auditing procedures applied in the audit of the basic financial statements, an accordingly, we do not express an opinion or provide any assurance on it.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards,* we have also issued our report dated June 4, 2026 on our consideration of the Police Jury'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 to describe the scope of our testing of internal control over financial reporting and compliance and the results of the testing, and not to provide an opinion on 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 Richland Parish Police Jury's internal control over financial reporting and compliance.

David M. Hart, CPA (APAC)

West Monroe, Louisiana
June 4, 2026

BASIC FINANCIAL STATEMENTS

Statement A

RICHLAND PARISH POLICE JURY
RAYVILLE, LOUISIANA
STATEMENT OF NET POSITION
DECEMBER 31, 2025

	Governmental Activities
Assets	
Cash and Cash Equivalents	$ 21,104,195
Investments	3,363,470
Receivables	2,763,674
Accrued Interest	10,084
Net Pension Asset	282,961
Capital Assets:	
Non-Depreciable	279,023
Depreciable	5,590,498
Right of Use Assets, Lease	837,619
Total Assets	34,231,524
Deferred Outflow of Resources	
Pension Related	425,342
Liabilities	
Accounts Payable	475,755
Deferred Revenues	234,549
Accrued Interest on Leases	211
Short Term Lease Liabilities	23,333
Short Term Bonds Payable	320,654
Non-Current Liabilities	
Long Term Lease Liablities	535,947
Bonds Payable	175,001
Total Liabilities	1,765,450
Deferred Inflows of Resources	
Pension Related	242,361
Net Position	
Net Investment in Capital Assets	6,707,140
Unrestricted	25,941,915
Total Net Position	$ 32,649,055

The accompanying notes are an integral part of this financial statement.

RICHLAND PARISH POLICE JURY
RAYVILLE, LOUISIANA
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED DECEMBER 31, 2025

		Program Revenues			Net (Expense) Revenue and Changes in Net Position
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities
Function/Program Activities					
Government Activities:					
General Government	$ 1,777,033	$ 10,398,711	$ 341,363	$ -	$ 8,963,041
Public Safety	528,794	41,586	-	-	(487,208)
Public Works	6,957,386	158,790	307,043	-	(6,491,553)
Health & Welfare	396,071	-	-	-	(396,071)
Culture & Recreation	1,519,601	20,412	-	-	(1,499,189)
Economic Development	281,381	-	-	-	(281,381)
Debt Service	6,453	-	-	-	(6,453)
Capital Outlay	336,088	-	-	-	(336,088)
Total Governmental Activities	$ 11,802,807	$ 10,619,499	$ 648,406	$ -	(534,902)

General Revenues:	
Taxes:	
Ad Valorem Taxes	3,591,274
Sales & Use Taxes	11,214,119
State Revenue Sharing	98,060
Severance Income	27,524
Other Taxes, Penalties & Interest	1,176
Opioid Abatement	96,381
Unrestricted Investment Earnings	172,060
Other Revenues	87,554
Total General Revenues	15,288,148
Change in Net Position	14,753,246
Net Position - Beginning (Restated)	17,895,809
Net Position - Ending	$ 32,649,055

The accompanying notes are an integral part of this financial statement.

Statement C

RICHLAND PARISH POLICE JURY
RAYVILLE, LOUISIANA
BALANCE SHEET
GOVERNMENTAL FUNDS
DECEMBER 31, 2025

	General Fund	Road Maintenance Fund	Drainage Maintenance Fund	Health Unit Fund	Library Fund	Nonmajor Governmental Funds
Assets:						
Cash and Cash Equivalents	$ 11,388,725	$ 4,519,206	$ 2,737,910	$ 1,049,698	$ 889,462	$ 519,194
Investments	1,087,413	-	-	-	2,276,057	-
Receivables	1,405,696	28,266	-	300,543	1,027,497	1,672
Accrued Interest	-	-	-	-	10,084	-
Due From Other Funds	54,840	16,037	-	-	-	-
TOTAL ASSETS	$ 13,936,674	$ 4,563,509	$ 2,737,910	$ 1,350,241	$ 4,203,100	$ 520,866
Liabilities and fund equity:						
Liabilities:						
Accounts Payable	444,537	$ 18,047	$ -	$ 2,731	$ -	$ 10,440
Due To Other Funds	27,589	8,842	24,944	1,140	7,954	408
Due To Others	-	-	-	-	-	-
Deferred Revenues	234,549	-				-
Total Liabilities	706,675	26,889	24,944	3,871	7,954	10,848
Fund Balances:						
Restricted	-	4,536,620	2,712,966	1,346,370	4,195,146	510,018
Unassigned	13,229,999	-	-	-	-	-
Total Fund Equity	13,229,999	4,536,620	2,712,966	1,346,370	4,195,146	510,018
TOTAL LIABILITIES AND FUND EQUITY	$ 13,936,674	$ 4,563,509	$ 2,737,910	$ 1,350,241	$ 4,203,100	$ 520,866

RICHLAND PARISH POLICE JURY
RAYVILLE, LOUISIANA
RECONCILIATION OF TOTAL GOVERNMENTAL FUND BALANCES TO NET POSITION OF GOVERNMENTAL ACTIVITIES
DECEMBER 31, 2025

Total Governmental Funds		
	Total Governmental Fund Balances	$ 26,531,119
	Amounts reported for governmental activities in the statement of net position are different because:	
$ 21,104,195		
3,363,470	Capital assets used in governmental activities	
2,763,674	are not financial resources and therefore	
10,084	are not reported in the funds.	5,869,521
70,877		
	Right of use leased assets used in governmental activities are not	
$ 27,312,300	financial resources and therefore are not reported in the funds.	837,619
	Deferred items for pension related items are not reported in the fund statements:	
$ 475,755	Deferred Outflows	425,342
70,877	Deferred Inflows	(242,361)
-		
234,549	Some liabilities, such as compensated absences, are not due and	
	payable in the current period and are therefore not reported in the funds.	
781,181	Current liabilities	(344,198)
	Non current liabilities	(710,948)
	Net pension asset	282,961
13,301,120		
13,229,999		
26,531,119	Net Position of Governmental Activities	$ 32,649,055
$ 27,312,300		

The accompanying notes are an integral part of this financial statement.

Statement E

RICHLAND PARISH POLICE JURY
RAYVILLE, LOUISIANA
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2025

	General Fund	Road Maintenance Fund	Drainage Maintenance Fund	Health Unit Fund	Library Fund	Nonmajor Governmental Funds
Revenues:						
Taxes:						
Ad Valorem	$ 1,448,259	$ -	$ -	$ 309,499	$ 1,054,604	$ 799,324
Sales & Use	-	7,353,782	3,860,337	-	-	-
Severance	27,524	-	-	-	-	-
Intergovernmental Funds						
Federal Grants	-	9,152	-	-	-	-
State Grants	341,363	297,891	-	-	-	-
State Revenue Sharing (net)	50,955	-	-	11,086	36,019	-
Grants - Other Local Agencies	1,176	-	-	-	-	-
Charges for Services	-	-	-	-	-	-
Fines, Fees and Forfeitures	70,791	158,790	-	-	-	41,586
Licenses & Permits	10,288,601					
Investment Earnings	45,015	5,747	3,270	3,499	113,840	689
Rents & Royalties	6,250	-	-		-	-
Opiod Abatement Revenue	96,381	-	-		-	-
Other Revenues	29,264	-	-		-	52,040
Total Revenues	12,405,579	7,825,362	3,863,607	324,084	1,204,463	893,639
Expenditures:						
General Government						
Legislative	259,518	-	-	-	-	-
Judicial	69,002	-	-	-	-	54,292
Elections	75,625	-	-	-	-	-
Finance Administration	691,570	-	-	-	-	-
Other General Government	142,479	-	-	-	-	388,515
Public Safety	516,790	-	-	-	-	-
Public Works	-	4,566,486	1,817,467	-	-	-
Health & Welfare	33,074	-	-	314,981	-	-
Culture & Recreation	-	-	-	-	1,447,577	
Economic Development & Assistance	281,381	-	-	-	-	-
Debt Service	-	-	-	-	-	29,786
Capital Outlay	1,124,269	32,286	-	-	-	8,335
Total Expenditures	3,193,708	4,598,772	1,817,467	314,981	1,447,577	480,928
Excess (Deficiency) of Revenues Over Expenditures	9,211,871	3,226,590	2,046,140	9,103	(243,114)	412,711
Other Financing Sources (Uses):						
Operating Transfers In	35,825	234,549	-	-	-	-
Operating Transfers Out	(256,567)	-	(10,749)	(479)	(2,366)	(213)
Total Other Financing Sources (Uses)	(220,742)	234,549	(10,749)	(479)	(2,366)	(213)
Excess (Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	8,991,129	3,461,139	2,035,391	8,624	(245,480)	412,498
Fund Balances, Beginning (Restated)	4,238,870	1,075,481	677,575	1,337,746	4,440,626	97,520
Fund Balances, Ending	$ 13,229,999	$ 4,536,620	$ 2,712,966	$ 1,346,370	$ 4,195,146	$ 510,018

RICHLAND PARISH POLICE JURY
RAYVILLE, LOUISIANA
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCES OF GOVERNMENTAL FUNDS
TO THE STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED DECEMBER 31, 2025

Total Governmental Funds
$ 3,611,686
11,214,119
27,524
9,152
639,254
98,060
1,176
-
271,167
10,288,601
172,060
6,250
96,381
81,304
26,516,734
259,518
123,294
75,625
691,570
530,994
516,790
6,383,953
348,055
1,447,577
281,381
29,786
1,164,890
11,853,433
14,663,301
270,374
(270,374)
-
14,663,301
11,867,818
$ 26,531,119

Net Change in Fund Balances - Total Governmental Funds	$ 14,663,301
Amounts reported for governmental activities in the statement of activities are different because:	
Governmental funds report capital outlays as expenditures while governmental activities report depreciation expense to allocate those expenditures over the life of the assets:	
Capital assets purchases capitalized	828,802
Depreciation Expense	(1,200,400)
	(371,598)
Principle payments on leases are reported as current expenditures in the governmental funds while reprted as decreases in leases payable in the statement of position	453,585
Long term debt principle payments are reported as current expenditures in the governmental funds while reported as decreases in debt in the statement of net position	23,333
Interest expense related to leases	(54,694)
Governmental funds report current year pension contributions as expenditures. However, in the statement of activities, these contributions are reported as deferred inflows of resources and the proportionate share of the plans' pension expense is reported as such	39,319
Change in Net Position in Governmental Activities	$ 14,753,246

The accompanying notes are an integral part of this financial statement.

Note 1. Organization and Summary of Significant Accounting Policies

Richland Parish Police Jury (the "Jury") is the governing authority for Richland Parish and is a political subdivision of State of Louisiana. The Jury is governed by nine compensated jurors representing, by election, the various districts within the parish. The jurors served four-year terms that expired on December 31, 2027.

Louisiana Revised Statute 33:1236 gives the Jury various powers in regulating and directing the affairs of the parish and its inhabitants. The more notable of these are the powers to make regulations for its own government; to regulate the construction and maintenance of roads, bridges, and drainage systems; to regulate the sale of alcoholic beverages; and to provide for the health and welfare of the poor, disadvantaged, and unemployed in the parish. Funding to accomplish these tasks in part is provided by property taxes, sales taxes, severance taxes, permits, state revenue sharing, and various other state and federal grants.

The parish is located in northeast Louisiana and its population is 20,725. Approximately 575 miles of roads are maintained by the parish. The Jury employs approximately 75 people.

In accomplishing its objectives, the Jury also has the authority to create special districts (component units) within the parish. The districts perform specialized functions, such as fire protection, water distribution, sewerage collection and disposal, and health care facilities.

The more significant of the Jury's accounting policies are described

below: Financial Reporting Entity:

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

Governmental Accounting Standards Board (GASB) Statement No. 14, *The Reporting Entity,* established criteria for determining the governmental reporting entity and component units that should be considered part of the Jury for financial reporting purposes. The basic criterion for including a potential component unit within the reporting entity is financial accountability. The GASB has set forth criteria to be considered in determining financial accountability. This criteria includes:

Note 1. Organization and Summary of Significant Accounting Policies (continued)

1. Appointing a voting majority of an organization's governing body, and
   a. the ability of the Jury to impose its will on that organization and/or,
   b. the potential for the organization to provide specific financial benefits to or impose specific financial burdens on the Jury.

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

3. Organizations for which the reporting entity financial statements would be misleading if data of the organization is not included because of the nature or significance of the relationship.

Based on the previous criteria, the Jury has determined that the following component units are part of the reporting entity:

Component Unit	Fiscal Year End	Criteria Used
Richland Parish Hospital Service Districts No. 1, 1A, 1B and 1C	9-30	1 and 2
Start-Girard Fire Protection District	12-31	3
Archibald-Alto Fire Protection District	12-31	3
Holly Ridge Fire Protection District	12-31	3
Mangham Fire Protection District	12-31	3
Richland Parish Communications District	12-31	3
Richland Parish Fire Protection District No. 8	12-31	3
Ward One Rural Fire Protection District	12-31	3
East Richland Waterworks District	12-31	3

GASB Statement No. 14 provides for the issuance of primary government financial statements that are separate from those of the reporting entity. However, the primary government's (Jury's) financial statements are not a substitute for the reporting entity's financial statements. The accompanying primary government financial statements have been prepared in conformity with generally accepted accounting principles as applied to governmental units. These financial statements are not intended to and do not report on the reporting entity but rather are intended to reflect only the financial statements of the primary government (Jury).

Also considered in the determination of component units of the reporting entity were Richland Parish Sheriff, Richland Parish Clerk of Court, Richland Parish Tax Assessor, Richland Parish Sales and Use Tax Commission, Richland Parish School Board, District Attorney and Judges for the Fifth Judicial District, and the various municipalities and nonprofit entities in the parish. It was determined that these governmental and nonprofit entities are not component units of Richland Parish Police Jury reporting entity. These entities have separately elected governing bodies, are legally separate, and are fiscally independent of the Jury. They are considered by the Jury to be separate autonomous entities and issue financial statements separate from those of the Police Jury reporting entity.

Note 1. Organization and Summary of Significant Accounting Policies (continued)

Government-Wide Financial Statements:

The government-wide financial statements include the statement of net position and the statement of activities that report financial information for the primary government (Jury). Individual funds are not displayed but the statements report governmental activities, generally supported by taxes and intergovernmental revenues. The Jury has no business-type activities, generally financed in whole or in part with fees charged to external customers.

The statement of activities reports the expenses of a given function offset by program revenues directly connected with the functional program. A function is an assembly of similar activities and may include portions of a fund or summarize more than one fund to capture the expenses and program revenues associated with a distinct functional activity. Program revenues include: (1) charges for services which report licenses, permits, fees, fines, forfeitures, and other charges to users of the Jury's services; (2) operating grants and contributions which finance annual operating activities; and (3) capital grants and contributions which fund the acquisition, construction, or rehabilitation of capital assets. These revenues are subject to externally imposed restrictions to these program uses. Taxes and other revenue sources not properly included with program revenues are reported as general revenues.

Fund Financial Statements:

Fund financial statements are provided for governmental funds with major individual governmental funds reported in separate columns and a composite column for non-major governmental funds.

Basis of Accounting, Measurement Focus, and Financial Statement Presentation:

The financial statements of the Jury are prepared in accordance with generally accepted accounting principles (GAAP).

The government-wide statements report using the economic resources measurement focus and the accrual basis of accounting generally including the reclassification or elimination of internal activity (between or within funds). Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property tax revenues are recognized in the year for which they are levied while grants are recognized when grantor eligibility requirements are met.

Governmental fund financial statements report using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized when they are both measurable and available. Available means collectible within the current period or soon enough thereafter to pay current liabilities. The Jury considers revenues to be available if they are collected within 60 days of the end of the fiscal year. Expenditures are recorded when the related fund liability is incurred, except for principal and interest related to long-term debt, as well as expenditures related to compensated absences, which are

Note 1. Organization and Summary of Significant Accounting Policies (continued)

reported as expenditures in the year due. This same measurement focus and basis of accounting is used to calculate expenditures of federal awards.

Major revenue sources susceptible to accrual are property taxes, gross receipts taxes, intergovernmental revenues, and fines and forfeitures. In general, other revenues are recognized when cash is received.

Fund Types and Major Funds:

The Jury reports the following major governmental funds:

General Fund - the general operating fund of the Jury and accounts for all financial resources, except those required to be accounted for in other funds.

Road Maintenance Fund - constructing, maintaining, and repairing public roads and bridges in the parish and for acquiring, maintaining, and/or operating road machinery and equipment.

Drainage Maintenance Fund - maintaining drainage canals and ditches in the parish and for acquiring, maintaining, and/or operating drainage machinery equipment.

Health Unit Fund - maintaining the public health unit. Library

Fund - maintaining the public libraries.

Budgets and Budgetary Accounting:

Preliminary budgets for the ensuing year are prepared by the secretary/treasurer prior to December 31 of each year. During November, the finance committee reviews the proposed budgets and makes changes as it deems appropriate. Notice of the location and the availability of the proposed budgets for public inspection and the date of the public hearing to be conducted on the budgets are then advertised in the official journal of the Jury. Prior to its regular December meeting, the Jury conducts a public hearing on the proposed budgets in order to receive comments from residents. Changes are made to the proposed budgets based on the public hearing and the desires of the Jury as a whole. The budgets are then adopted during a December meeting and notice of adoption, that includes budget summaries, is published in the official journal.

The secretary/treasurer presents necessary budget amendments to the Jury during the year when, in her judgement, actual operations are differing materially from those anticipated in the original budget. During a regular meeting, the Jury reviews the proposed amendments, makes changes as it deems necessary, and formally adopts the amendments. The formal adoption of amendments is included in the Jury's minutes published in the Jury's official journal.

Note 1. Organization and Summary of Significant Accounting Policies (continued)

The Jury adopted 2025 annual budgets for all of the governmental funds on December 6, 2024. The annual budgets were prepared on a non-GAAP budgetary basis of accounting. The one budget amendment was approved by the Jury on December 8, 2025. The budgetary comparison schedules included in the accompanying financial statements include the original and final adopted budgets. All annual appropriations lapse at fiscal year end.

Use of Estimates:

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

Cash and Certificates of Deposit:

Cash includes amounts in demand deposits. Under state law, the Jury may deposit funds in demand deposits, interest-bearing demand deposits, or time deposits with state banks organized under Louisiana law or any other state of the United States, or under the laws of the United States.

State law allows the Jury to invest in collateralized certificates of deposits, government backed securities, commercial paper, the state sponsored investment pool, and mutual funds consisting solely of government backed securities. If the original maturities of time deposits exceed 90 days, they are classified as certificates of deposit; however, if the original maturities are 90 days or less, they are classified as cash equivalents. Nonparticipating investment contracts, generally certificates of deposit, are reported at cost, which approximates market value.

Receivables:

Significant receivables include property tax revenues.

Uncollectible Allowance:

The statements contain no provision for uncollectible accounts. Jury's management is of the opinion that such allowance would be immaterial in relation to the financial statements taken as a whole.

Note 1. Organization and Summary of Significant Accounting Policies (continued)

Interfund Transactions:

Activity between funds that are representative of lending/borrowing arrangements and other miscellaneous receivables/payables outstanding at the end of the fiscal year are reported as due to/from other funds (i.e. the current portion of interfund loans) in the fund financial statements.

Transfers and payments within the reporting entity that are substantially for the purposes of subsidizing operating functions, funding capital projects and asset acquisitions, or maintaining debt service on a routine basis are reported as operating transfers between funds of the reporting entity. Nonrecurring or nonroutine permanent transfers of net position are reported as residual equity transfers.

Interfund transactions are eliminated in the government-wide financial statements while all are reported in the fund financial statements.

Capital Assets and Depreciation:

Capital assets, which include property, plant, and equipment, with useful lives of more than one year, are reported in the government-wide financial statements. Capital assets are recorded at historical cost or estimated cost if historical cost is not available. Donated assets are stated at fair value on the date of donation. The Jury generally capitalizes individual infrastructure assets with cost of $100,000 or more and all other assets with cost of $2,500 or more as purchase and construction outlays occur.

The costs of normal maintenance and repairs not adding to an asset's value or materially extending its useful life are not capitalized. Upon disposition of capital assets, the cost and applicable accumulated depreciation are removed from the respective accounts, and the resulting gain or loss is recorded in operations.

As surplus assets are sold for an immaterial amount when declared no longer needed for public purposes, no salvage value is taken into consideration for depreciation purposes. All capital assets, other than land, are depreciated using the straight-line method over the following useful lives:

Buildings and improvements	20-40 Years
Machinery and equipment	5-15 Years

Accumulated Compensated Absences:

All employees of the Jury, except for those of the Library, do not accumulate annual leave and sick pay but earn paid time off ("PTO") depending on the length of their employment. Employees either use their PTO during the year or forfeit any remaining time at each year's end.

Note 1. Organization and Summary of Significant Accounting Policies (continued)

No liability for accumulated compensated absences was recorded in the government-wide financial statements.

Employees of the Library earn from ten to 25 days of annual leave each anniversary year of employment, depending upon professional status. Up to one-half of one year's annual leave may be accumulated with any excess being forfeited. Upon termination of employment with at least one year of continuous service, employees may be paid for accumulated annual leave at their current rate of pay. Employees earn 14 days of sick leave each year and may accumulate up to 45 days. Employees are not paid for nonvesting accumulated sick leave upon termination of employment.

The Jury's recognition and measurement criteria for compensated absences follows:

GASB Statement No. 16 provides that vacation leave and other compensated absences with similar characteristics should be accrued as a liability as the benefits are earned by the employees if both of the following conditions are met:

1. The employees' rights to receive compensation are attributable to services already rendered.

2. It is probable that the employer will compensate the employees for the benefits through paid time off or some other means, such as cash payments at termination or retirement.

GASB Statement No. 16 provides that a liability for sick leave should be accrued using one of the following termination approaches:

1. An accrual for earned sick leave should be made only to the extent it is probable that the benefits will result in termination payments, rather than be taken as absences due to illness or other contingencies, such as medical appointments and funerals.

2. Alternatively, a governmental entity should estimate its accrued sick leave liability based on the sick leave accumulated at the balance sheet date by those employees who currently are eligible to receive termination payments as well as other employees who are expected to become eligible in the future to receive such payments.

Estimated accrued compensated absences resulting from unused annual leave for employees of the Library are considered immaterial at the end of the fiscal year and therefore are not recorded in the government-wide financial statements.

Compensated absences are paid from the fund responsible for the employee's compensation.

Accrued salaries earned by the employees of the Jury as of December 31, 2024 are considered immaterial and therefore no liability has been recorded in the government-wide or fund financial statements.

Note 1. Organization and Summary of Significant Accounting Policies (continued)

Pension:

For purposes of measuring the net pension liability, deferred outflows of resources, and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the Parochial Employees Retirement System of Louisiana (the "Plan"), and additions to/deductions from the Plan's fiduciary net position have been determined on the same basis as they are reported by the Plan. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

Deferred Inflows/Outflows of Resources:

In addition to assets, the statement of net position reports a separate section for deferred outflows of resources. This separate financial statement element represents a consumption of net position that applies to a future period and so will not be recognized as an expenditure until then. In addition to liabilities, the statement of net position reports a separate section for deferred inflows of resources. This separate financial statement element represents an acquisition of net position that applies to a future period and so will not be recognized as revenue until then. The Jury's deferred outflows and deferred inflows are resources related to property taxes and pensions.

Equity Classifications:

In the government-wide financial statements, equity is classified as net position and displayed in three components:

1. Net investment in capital assets - consists of capital assets, net of accumulated depreciation.

2. Restricted - consists of net assets with constraints placed on their use either by(a) external groups such as creditors, grantors, contributors, or laws and regulations of other governments; or (b) law through constitutional provisions or enabling legislation.

3. Unrestricted - consists of all other assets that do not meet the definition of "restricted" or "net investment in capital assets".

In the fund financial statements, governmental fund equity is classified as fund balance. These statements provide more clearly defined fund balance categories to make the nature and extent of the constraints placed on the Jury's fund balance more transparent. The following classifications describe the relative strength of the spending constraints placed on the purposes for which resources can be used:

Note 1. Organization and Summary of Significant Accounting Policies (continued)

1. Nonspendable - amounts that are not in a spendable form (such as inventory) or are required to be maintained intact;

2. Restricted - amounts constrained to specific purposes by their providers (such as grantors, bondholders, and higher levels of government), through constitutional provisions, or by enabling legislation;

3. Committed - amounts constrained to specific purposes by the Jury itself, using its highest level of decision-making authority; to be reported as committed, amounts cannot be used for any other purpose unless the Jury takes the same highest level action to remove or change the constraint;

4. Assigned - amounts that the Jury intends to use for a specific purpose; intent can be expressed by the governing body or by an official or body to which the governing body delegates the authority;

5. Unassigned - amounts that are available for any purpose; positive amounts are reported only in the General Fund.

When both restricted and unrestricted resources are available for use, the Jury normally uses restricted resources first, then unrestricted resources as needed.

Revenue Recognition - Property and Sales/Use Taxes:

Property taxes attach as an enforceable lien on property as of the date of the tax rolls are filed with the recorder of mortgages which, by law, must be on or before November 15 of each year. Billed taxes become delinquent on January 1 of the following year. Richland Parish Sheriff bills and collects the Jury's property taxes using the assessed values determined by Richland Parish Tax Assessor.

Sales/use taxes collected and held by other governments at year end on behalf of the Jury and those collected by other governments and remitted to the Jury within 60 days after December 31 for preceding months are recognized as revenue. The sales/use taxes are collected by Richland Parish Sales and Use Tax Commission and remitted to the Jury.

Leases:

Lessee leases: The Government is a lessee under noncancellable lease agreements for facilities and equipment used for a variety of purposes and uses, including office, meeting and gathering space, residential facilities, medical equipment, vehicles and other. In accordance with GASB Statement No. 87, Leases, the Government recognizes a lease liability and an intangible right-to-use lease asset (lease asset) in the financial statements. Lease liabilities are recorded for lease contracts with an initial individual value of $5,000 or more and with lease periods greater than one year.

Note 1. Organization and Summary of Significant Accounting Policies (continued)

At the commencement of a lease, the Government initially measures the lease liability at the present value of payments expected to be made during the lease term. Subsequently, the lease liability is reduced by the principal portion of lease payments made. The lease asset is initially measured as the initial amount of the lease liability, adjusted for lease payments made at or before the lease commencement date, plus certain initial direct costs. Subsequently, the lease asset is amortized on a straight-line basis over its useful life. Key estimates and judgments related to leases include (1) the discount rate used to present value the expected lease payment, (2) lease term, and (3) lease payments.

- The Government uses the interest rate charged by the lessor as the discount rate, if provided. When the interest rate charged by the lessor is not provided, the Government uses its estimated incremental borrowing rate as the discount rate for leases.

- The lease terms includes the noncancellable period of the lease and optional renewal periods. Lease payments included in the measurement of the lease liability are composed of fixed payments through the noncancellable term of the lease and renewal periods that management considers reasonably certain to be exercised.

The Government monitors changes in circumstances that would require a remeasurement of its lease and will remeasure the lease asset and liability if certain changes occur that are expected to significantly affect the amount of the lease liability.

Lease assets are reported with capital assets and lease liabilities are reported with long-term debt on the statement of net position.

Note 2. Deposits with Financial Institutions

The following is a summary of cash and certificates of deposit (book balances) held by the Jury as December 31, 2025:

Interest bearing demand deposits	$21,024,279
Non-interest bearing demand deposits	79,746
Certificates of deposit	3,363,470
Petty cash	170
Total deposits	$24,467,665

These deposits are stated at cost, which approximates market value. 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. These securities were held in the name of the pledging fiscal agent bank in a holding or custodial bank that was mutually acceptable to both parties.

Note 2. Deposits with Financial Institutions (continued)

As of December 31, 2025, the Jury had $24,426,065 in deposits (collected bank balances). These deposits were secured from risk by $750,000 of federal deposit insurance and $23,814,397 of pledged securities held by B1 Bank, Winnsboro State Bank & Trust, and Citizens Progressive Bank.

There were no repurchase or reverse repurchase agreements as of December 31, 2025. The Jury has formally adopted deposit and investment policies that limit the Jury's allowable deposits or investments and address the specific types of risk to which the Jury is exposed.

Note 3. Receivables

A summary of receivables as of December 31, 2025 is as follows:

Fund	Property & Sales Taxes	Fines and Forfeitures	Permits	Total
General Fund	$ 1,385,511	$ 20,185	$ -	$ 1,405,696
Road Maintenance	28,266	-	-	28,266
Drainage Maintenance	-	-	-	-
Health Unit	300,543	-	-	300,543
Library Fund	1,027,497	-	-	1,027,497
Other Governmental Funds	-	-	1,672	1,672
Total	$ 2,741,817	$ 20,185	$ 1,672	$ 2,763,674

Note 4. Taxes

The following is a summary of authorized and levied property taxes for the year ended December 31, 2025:

	Authorized Millage	Levied Millage	Expiration Date
General corporate purposes	10.74	8.88	Perpetual
Health Unit	1.25	1.17	2028
Library	4.75	4.00	2028

Total property taxes levied were $2,831,508 for the above millages. As of December 31, 2025, property taxes receivable was $2,741,817.

Note 4. Taxes (continued)

The following were the principal property taxpayers for Richland Parish as a whole:

Taxpayer	Assessed Valuation
Gulf South Pipeline Co., LLC	$ 21,756,930
Lamb Weston	17,717,270
Gulf Run Transmission, LLC	14,559,430
Sotheast Supply Header	12,863,500
ETC Tiger Pipeline, LLC	12,694,180

For the year ended December 31, 2025, sales taxes that expire on December 31, 2026 were levied as follows:

Rate	Purpose
78% of 1%	construction, overlaying, improving, repairing and maintaining public roads and bridges
14% of 1%	purchase and maintenance of equipment used for constructing, overlaying, improving, repairing and maintaining public roads and bridges
8% of 1.75%	maintenance of courthouse
71% of .50%	constructing, improving and maintaining public drains and drainage facilities
25% of .50%	purchase and maintenance of equipment used in construction, improving and maintaining public drains and drainage facilities
4% of .50%	maintenance of courthouse

Note 5. Rights to Use Leased Assets and Amortization

The Government has implemented GASB Statement No. 87, Leases. Under this Statement, lease contracts, as defined, are financings of the right to use an underlying asset. A lessor is required to recognize a lease receivable and a deferred inflow of resources, and a lessee recognizes a lease liability and intangible right-to-use asset, thereby enhancing the relevance and consistency of information about governments' leasing activities. Lease receivables as well as lease liabilities are measured at the present value of lease payments over the term of each respective contract. Options to renew the lease are included in the lease term if reasonably certain to be exercised.

While GASB 87 resulted in the recording of assets and liabilities (and deferred inflows if lessor lease) that were not previously recognized, changes to the accounting for lease payments and collections, there were no effects to beginning net position or fund balances as a result of this statement's implementation. Beginning with the implementation in the current fiscal year, lease payments are accounted for as repayment of debt principal and interest, and lease collections are accounted for collection of receivables.

Note 6. Capital Assets and Depreciation

	Balance December 31, 2024	Additions	Deletions	Balance December 31, 2025
Capital Assets Not Being Depreciated:				
Land	$ 279,023	$ -	$ -	$ 279,023
Construction in Progress	123,351	-	123,351	-
Total	$ 402,374	$ -	$ 123,351	$ 279,023
Capital Assets Being Depreciated:				
Infrastructure	599,388	-	-	599,388
Buildings and Improvements	5,195,616	164,561	-	5,360,177
Machinery and Equipment	7,800,009	787,592	287,296	8,300,305
Right of Use Lease Asset	1,837,036	908,052	-	2,745,088
Total	$ 15,432,049	$1,860,205	$ 287,296	$ 17,004,958
Less Accumulated Depreciation for:				
Infrastructure	133,198	15,369	-	148,567
Buildings and Improvements	1,895,367	115,421	-	2,010,788
Machinery and Equipment	6,145,787	651,526	287,296	6,510,017
Right of Use Lease Asset	1,489,385	418,084	-	1,907,469
Total	9,663,737	1,200,400	287,296	10,576,841
Total Capital Assets, Net	$ 5,768,312	$ 659,805	$ -	$ 6,428,117

Depreciation expense of the Jury for the year ended December 31, 2025 was charged to the following governmental functions:

General Government	$ 96,032
Public Safety	12,004
Public Works	972,324
Health and Welfare	48,016
Culture and Recreation	72,024
	$ 1,200,400

Note 7. Non-Current Liabilities

During the year ended December 31, 2018, the Jury incurred $350,000 of long-term debt from tax revenue bonds to finance the construction of the courthouse facility annex. The bonds are secured with a pledge of a portion of the sales taxes collected in the parish for the Jury.

The principal balance ofthe long-term debt as of January 1, 2025 was $221,667 with $23,333 being retired during the year ended December 31, 2025. The current (due within one year) and long-term (due in more than one year) portions of the long-term debt of the governmental activities as of December 31, 2025 are $23,333 and $1998,334, respectively.

The bonds bear interest at 2.99%, interest is due monthly beginning in January 2019, and principal is payable June and December of each year, beginning December 1, 2019.

The annual requirements to amortize the bonds and interest as of December 31, 2025 are as follows:

Year Ending December 31,	Principal	Interest	Totals
2026	$ 23,333	$ 5,756	$ 29,089
2027	23,333	5,058	28,391
2028	23,333	4,360	27,693
2029	23,333	3,662	26,995
2030	23,333	2,965	26,298
2031-2034	81,669	4,884	86,553
Totals	$ 198,334	$ 26,685	$ 225,019

Note 8. Pension Plan and Other Pension Liabilities

The Parish's employees are provided with benefits through the following multiple-employer cost-sharing plan:

- Parochial Employees Retirement System of Louisiana (Plan A) ("PERSLA") provides retirement benefits to employees of all employees of any parish in the State of Louisiana or any governing body or a parish which employs and pays persons serving the parish.

General information about the Plan:

- PERSLA membership is provided on the date of employment to all permanent employees who work at least 28 hours per week. The Parish participates in Plan A and provides retirement benefits to any member of Plan A who was hired before January 1, 2007 meeting one of the following criteria:

Note 8. Pension Plan and Other Pension Liabilities (continued)

- Any age with 30 or more years of creditable service
- Age 55 with a minimum of 25 years creditable service
- Age 60 with a minimum of 10 years of creditable service
- Age 65 with a minimum of 7 years of creditable service

For members hired after January 1, 2007, benefits are provided to any member of Plan A meeting one of the following criteria:

- Age 55 with 30 years of service
- Age 62 with 10 years of service
- Age 67 with 7 years of service

General the monthly retirement allowance for any member of Plan A consists of an amount equal to 3% of the member's monthly average final compensation times years of creditable service. However, under certain conditions (as outlined in the statutes) the benefits are limited to specified amounts. Survivor, death and disability benefits are also provided under the plan.

In lieu of terminating employment and accepting a service retirement allowance, any member who is eligible to retire may elect to participate in the deferred retirement option plan (DROP) for three years and defer the receipt of benefits. During such period, employer contributions continue but employee contributions cease. Monthly benefits that the member would have received during the DROP period are paid into the DROP fund. Interest is earned when the member has completed DROP participation, based on the actual rate of return on the investments identified as DROP funds for the period.

For the plan year ended December 31, 2024, the actual employer contribution rate was 11.50%, and the actuarially required contribution rate was 7.34%.

The Plan receives ad valorem and state revenue sharing funds as employer contributions and those amounts are considered support from nonemployer contributing entities, but are not considered as special funding situations.

Pension liabilities, pension expense and deferred outflows of resources and deferred inflows of resources:

As of December 31, 2025 the Parish reported a total of ($282,961) for its proportionate share of the net pension liability (asset) of the Plan.

The net pension liability was measured as of December 31, 2024, and the total pension asset used to calculate the net pension asset was determined by an actuarial valuation as of that date. The Parish's proportion of the net pension asset was based on a projection of the Parish's long-term contributions to the plans relative to the projected contributions of all participating employers, actuarially determined. The Parish's proportion of the Plan as of December 31, 2024 was 0.281377% .

For the year ended December 31, 2024, the Parish recognized pension expense (benefit) of $236,986.

Note 8. Pension Plan and Other Pension Liabilities (continued)

In addition, the Parish reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred outflows of resources	Deferred inflows of resources
Changes in proportion	$ 6,586	$ 299
Differences between expected and actual experience	172,678	24,597
Changes of assumptions	-	31,136
Net difference between projected and actual earnings on pension plan investments	-	186,329
Contributions subsequent to the measurement date	246,078	-
	$ 425,342	$ 242,361

The deferred outflows of resources related to pensions resulting from contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended December 31, 2025. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year ended December 31:	
2026	$ 107,146
2027	254,649
2028	(284,476)
2029	(140,416)
2030	-
Thereafter	-

Actuarial assumptions:

The total pension liabilities in the December 31, 2024 actuarial valuations were determined using the following actuarial assumptions, applied to all periods included in the measurements:

Inflation	2.30%
Salary increases	4.75%
Investment rate of return, net	6.40%
Actuarial cost method	Entry age normal
Expected remaining service lives	4 years

Mortality rates were based on the Pub-2010 Public Employee Retirement Plans Mortality Table for active members, Healthy Annuitant Table for healthy annuitants, and Disabled Lives Mortality Tables for disabled annuitants.

Note 8. Pension Plan and Other Pension Liabilities (continued)

The investment rate of return was determined based on a triangulation method which integrated the CAPM pricing model (top-down), a treasury yield curve approach (bottom-up) and an equity building-block model (bottom-up). Risk return and correlations are projected on a forward-looking basis in equilibrium, in which best-estimates of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These rates are combined to produce the long-term expected rate of return by weighting the expected future real rate of return by the target asset allocation percentage and by adding expected inflation of 2.40% and an adjustment for the effect of rebalancing/diversification.

Target asset allocation

The Plan's target asset allocation as of December 31, 2024 is as follows:

Asset class	Target Asset Allocation	Long-term Expected Real Rate of Return
Fixed income	37%	1.08%
Equity	47%	2.82%
Alternatives	15%	0.76%
Real assets	1%	0.07%
Totals	100%	4.73%
Inflation		2.40%
Expected arithmetic nominal return		7.13%

Sensitivity of the proportionate share of the net pension liabilities to changes in the discount rate:

The following presents the proportionate share of the net pension liability (net pension asset) of the plan, calculated using the discount rates as shown above, as well as what the proportionate share of the net pension liability (net pension asset) would be if they were calculated using a discount rate that is one percentage point lower or one percentage point higher than the current rate:

1% Decrease (5.4%)	Current Discount Rate (6.40%)	1% Increase (7.40%)
$ 1,444,039	$ (282,961)	$ (1,732,576)

Pension plan fiduciary net position:

Detailed information about the Plan's fiduciary net position is available in the separately issued financial statements of the Plan.

Note 8. Pension Plan and Other Pension Liabilities (continued)

Other Pension Liabilities:

The Jury pays a portion of the salaries for employees of the registrar of voters. These employees are also covered by a multiple-employer public employees retirement system requiring employee and employer contributions. The Jury's and employees' contributions to the system is considered immaterial with respect to the Jury and the benefit system as a whole.

Note 9. Contingencies and Risk Management

The Jury is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The Jury carries commercial insurance for all risks of loss, including workers' compensation. There have been no significant reductions in insurance coverage from coverage in the prior year. Settlements have not exceeded insurance coverage for each of the past three fiscal years.

As of the date of this report, there were three pending lawsuits against the Jury involving property damage that have been turned over to the Jury's insurance carrier. The insurance carrier has offered $64,000 settlement in one case and is awaiting a counter demand from plaintiff. In another case, plaintiff has estimated damages of $50,000 but insurance carrier is in process of inspecting property with an expert to determine actual damage cost.

During 2023, the Jury received a demand related to a claimant driver with a suit not ultimately being filed until April 2024. As of the date of this report, stages of investigation and discovery have begun. All three legal issues are planning to be put before the Court by way of a motion for summary judgment in the near future. By way of an estimate of a potential adverse judgment, it is anticipated that a potential judgment may range between $250,000 and $300,000.

The Jury participates in numerous state and federal grant programs, which are governed by various rules and regulations of the grantor agencies. Costs charged to the respective grant programs are subject to audit and adjustment by the grantor agencies; therefore, to the extent that the Jury has not complied with the rules and regulations governing the grants, refunds of any money received may be required and the collectability of any related receivable, if any, as of December 31, 2025 may be impaired. In the opinion of the Jury's management, there are no known significant contingent liabilities as of December 31, 2025 relating to compliance with the rules and regulations governing the respective grants; therefore, no provision has been recorded in the accompanying financial statements for such contingencies.

Note 10. Lessee Leases

The Government leases various equipment used for a variety of purposes and uses including road grading and excavation. All of these leases have terms of 3 years, with no renewal options available, and payment terms vary in both frequency and amounts. In accordance with GASB Statement No. 87, *Leases,* a liability has been recorded for the present value of lease payments over the lease term for each agreement. As of December 31, 202,54, the combined value of the lease liabilities was $856,601. In determining the present values, discount rates of 3.99% to 7.25% were applied, depending on the duration of the lease agreement and other factors. The recorded value of the right-to-use assets as of the end of the current fiscal year was $2,745,088, and the accumulated amortization of this asset was $1,907,469. The future principal and interest lease payments as of December 31, 2025, are as follows:

Fiscal Year	Principal	Interest	Total
2025	$ 320,654	$ 34,195	$ 354,849
2026	324,277	18,197	342,474
2027	211,670	3,810	215,480
Totals	$ 856,601	$ 56,202	$ 912,803

The lease agreements have non-appropriation exculpatory clauses that allow lease cancellation if the Government does not make an appropriation for its continuation during any future fiscal period. However, such clauses were disregarded in determining the term of the lease for the purpose of measuring the lease assets and liabilities.

The following is a schedule of the recorded amounts and accumulated amortization of leased assets by underlying asset class:

Right to Use Assets	Recorded Amount	Accumulated Amortization	Net ROU Asset	2025 Amortization
Equipment	$ 2,745,088	$ 1,907,469	$ 837,619	$ 418,084

There are no residual value guarantees and payments made that are not included in the liability. There are also no termination penalties or variable payments made included in the liability. There are no lease commitments prior to commencement date.

Note 11. Subsequent Events

Subsequent events were evaluated through June 4, 2026, which is the day the financial statements were available to be issued, and it was determined that no other significant events had occurred requiring disclosure.

Note 12. Prior Period Adjustment

During the year, management realized that sales tax for January 2025 was accrued as receivable in 2024, which it should not have. The restatement resulted in the following error corrections:

As Previously Reported	$	18,534,844	12,533,140
Error Correction:			
Adjustment for Recognition			
Deferred Revenue Improperly			
Recorded in Previous Years		(639,035)	(665,322)
Fund Balance January 1, 2025			
Restated	$	17,895,809	$11,867,818

REQUIRED SUPPLEMENTAL INFORMATION

RICHLAND PARISH POLICE JURY
RAYVILLE, LOUISIANA
BUDGETARY COMPARISON SCHEDULE - GENERAL FUND
FOR THE YEAR ENDED DECEMBER 31, 2025

	Budgeted Amounts		Actual	Variance With Final Budget Favorable
	Original	Final	Amounts	(Unfavorable)
Revenues (Inflows):				
Taxes				
Ad Valorem	$ 1,207,000	$ 1,334,350	$ 1,448,259	$ 113,909
Severance	35,000	27,000	27,524	524
Intergovernmental Funds:				
Federal Grants	-	-	-	-
State Grants	315,000	341,000	341,363	363
State Revenue Sharing	35,000	51,000	50,955	(45)
Grants - Other Local Agencies	1,275	1,180	1,176	(4)
Fines, Fees and Forfeitures	52,000	69,900	70,791	891
Licenses & Permits	205,350	10,281,850	10,288,601	6,751
Investment Earnings	6,265	18,315	45,015	26,700
Rents & Royalties	10,600	6,250	6,250	-
Opiod Abatement Revenue	50,000	95,000	96,381	1,381
Other Revenues	14,440	29,440	29,264	(176)
Total Revenues	1,931,930	12,255,285	12,405,579	150,294
Expenditures (Outflows):				
General Government				
Legislative	306,625	254,225	259,518	(5,293)
Judicial	139,070	69,770	69,002	768
Elections	99,394	76,859	75,625	1,234
Finance and Administration	665,409	792,244	691,570	100,674
Other General Government	45,175	46,015	142,479	(96,464)
Public Safety	535,109	443,049	516,790	(73,741)
Health and Welfare	31,550	33,650	33,074	576
Economic Development	254,840	281,000	281,381	(381)
Capital Outlay	880,482	812,482	1,124,269	(311,787)
Total Expenditures	2,957,654	2,809,294	3,193,708	(384,414)
Excess (Deficiency) of Revenues Over Expenditures	(1,025,724)	9,445,991	9,211,871	(234,120)
Other Financing Uses:				
Operating Transfers Out	-	(242,777)	(220,742)	22,035
Excess (Deficiency) of Revenues Over Expenditures and Other Uses	(1,025,724)	9,203,214	8,991,129	(212,085)
Fund Balance at Beginning of Year	4,238,870	4,238,870	4,238,870	-
FUND BALANCE AT END OF YEAR	$ 3,213,146	$ 13,442,084	$ 13,229,999	(212,085)

The accompanying notes are an integral part of this financial statement.

RICHLAND PARISH POLICE JURY
RAYVILLE, LOUISIANA
BUDGETARY COMPARISON SCHEDULE - ROAD MAINTENANCE
FOR THE YEAR ENDED DECEMBER 31, 2025

	Budgeted Amounts		Actual	Variance With Final Budget Favorable
	Original	Final	Amounts	(Unfavorable)
Revenues (Inflows):				
Taxes				
Sales & Use	$ 3,400,000	$ 7,300,000	$ 7,353,782	$ 53,782
Intergovernmental Funds:				
Federal Grants	-	9,100	9,152	52
State Grants	295,000	269,000	297,891	28,891
Fines & Forfeitures	57,215	140,765	158,790	18,025
Investment Earnings	1,500	5,500	5,747	247
Total Revenues	3,753,715	7,724,365	7,825,362	100,997
Expenditures (Outflows):				
Public Works	4,225,070	4,625,345	4,566,486	58,859
Capital Outlay	349,700	74,950	32,286	42,664
Total Expenditures	4,574,770	4,700,295	4,598,772	101,523
Excess (Deficiency) of Revenues Over Expenditures	(821,055)	3,024,070	3,226,590	202,520
Other Financing Sources:				
Operating Transfers In	-	253,000	234,549	(18,451)
Excess (Deficiency) of Revenues Over Expenditures and Other Uses	(821,055)	3,277,070	3,461,139	184,069
Fund Balance at Beginning of Year	1,075,481	1,075,481	1,075,481	-
FUND BALANCE AT END OF YEAR	$ 254,426	$ 4,352,551	$ 4,536,620	$ 184,069

The accompanying notes are an integral part of this financial statement.

RICHLAND PARISH POLICE JURY
RAYVILLE, LOUISIANA
BUDGETARY COMPARISON SCHEDULE - DRAINAGE MAINTENANCE
FOR THE YEAR ENDED DECEMBER 31, 2025

	Budgeted Amounts		Actual	Variance With Final Budget Favorable
	Original	Final	Amounts	(Unfavorable)
Revenues (Inflows):				
Taxes				
Sales & Use Tax	$ 1,800,200	$ 3,823,750	$ 3,860,337	$ 36,587
Investment Earnings	1,400	3,400	3,270	(130)
Total Revenues	1,801,600	3,827,150	3,863,607	36,457
Expenditures (Outflows):				
Public Works	2,218,250	1,919,550	1,817,467	102,083
Capital Outlay	-	-	-	-
Total Expenditures	2,218,250	1,919,550	1,817,467	102,083
Excess (Deficiency) of Revenues Over Expenditures	(416,650)	1,907,600	2,046,140	138,540
Other Financing Uses:				
Operating Transfers (Out)	-	(35,000)	(10,749)	24,251
Excess (Deficiency) of Revenues Over Expenditures and Other Uses	(416,650)	1,872,600	2,035,391	162,791
Fund Balance at Beginning of Year	38,100	456,772	677,575	220,803
FUND BALANCE AT END OF YEAR	$ (378,550)	$ 2,329,372	$ 2,712,966	$ 383,594

The accompanying notes are an integral part of this financial statement.

RICHLAND PARISH POLICE JURY
RAYVILLE, LOUISIANA
BUDGETARY COMPARISON SCHEDULE - HEALTH UNIT
FOR THE YEAR ENDED DECEMBER 31, 2025

	Budgeted Amounts		Actual	Variance With Final Budget Favorable
	Original	Final	Amounts	(Unfavorable)
Revenues (Inflows):				
Taxes				
Ad Valorem	$ 250,000	$ 285,400	$ 309,499	24,099
Intergovernmental Funds:				
State Revenue Sharing	7,500	11,500	11,086	(414)
Investment Earnings	3,000	3,500	3,499	(1)
Other Revenues	-	-	-	-
Total Revenues	260,500	300,400	324,084	23,684
Expenditures (Outflows):				
Health & Welfare	314,306	247,556	314,981	(67,425)
Capital Outlay	-	-	-	-
Total Expenditures	314,306	247,556	314,981	(67,425)
Excess (Deficiency) of Revenues Over Expenditures	(53,806)	52,844	9,103	(43,741)
Other Financing Sources:				
Operating Transfers In	-	(205)	(479)	(274)
Excess (Deficiency) of Revenues Over Expenditures and Other Uses	(53,806)	52,639	8,624	(44,015)
Fund Balance at Beginning of Year	885,785	1,072,992	1,337,746	264,754
FUND BALANCE AT END OF YEAR	$ 831,979	$ 1,125,631	$ 1,346,370	$ 220,739

The accompanying notes are an integral part of this financial statement.

RICHLAND PARISH POLICE JURY
RAYVILLE, LOUISIANA
BUDGETARY COMPARISON SCHEDULE - LIBRARY
FOR THE YEAR ENDED DECEMBER 31, 2025

	Budgeted Amounts		Actual	Variance With Final Budget Favorable
	Original	Final	Amounts	(Unfavorable)
Revenues (Inflows):				
Taxes				
Property Taxes	$ 923,000	$ 973,765	$ 1,054,604	$ 80,839
State Revenue Sharing	25,000	35,000	36,019	1,019
Fees & Charges	19,300	-	-	-
Investment Earnings	5,550	4,550	113,840	109,290
Other Revenues	24,700	61	-	(61)
Total Revenues	997,550	1,013,376	1,204,463	191,087
Expenditures (Outflows):				
Culture & Recreation	3,428,530	1,431,135	1,447,577	(16,442)
Total Expenditures	3,428,530	1,431,135	1,447,577	(16,442)
Excess (Deficiency) of Revenues Over Expenditures	(2,430,980)	(417,759)	(243,114)	174,645
Other Financing Uses:				
Operating Transfers Out	-	-	(2,366)	(2,366)
Excess (Deficiency) of Revenues Over Expenditures and Other Uses	(2,430,980)	(417,759)	(245,480)	172,279
Fund Balance at Beginning of Year	391,900	-	4,440,626	4,440,626
FUND BALANCE AT END OF YEAR	$ (2,039,080)	$ (417,759)	$ 4,195,146	$ 4,612,905

The accompanying notes are an integral part of this financial statement.

Schedule II

RICHLAND PARISH POLICE JURY
Rayville, Louisiana

SCHEDULE OF EMPLOYER'S SHARE OF NET PENSION LIABILITY
FOR THE YEAR ENDED DECEMBER 31, 2025

Fiscal Year	Agency's proportion of the net pension liability (asset)	Agency's proportionate share of the net pension liabiltiy (asset)	Agency's covered payroll	Agency's proportionate share of the net pension liability (asset) as a percentage of its covered payroll	Plan fiduciary net position as a percentage of the total pension liability
2016	0.034000%	$ 907,758	$1,977,266	45.91%	92.23%
2017	0.035000%	$ 726,940	$2,225,728	32.66%	94.15%
2018	0.035000%	$ (260,431)	$2,200,371	-11.84%	101.98%
2019	0.037000%	$ 1,632,380	$2,255,599	72.73%	88.86%
2020	0.033000%	$ 15,322	$2,061,977	0.74%	99.89%
2021	0.030000%	$ (534,732)	$2,032,437	-26.31%	-3.99%
2022	0.029000%	$ (1,345,488)	$1,916,450	-70.21%	110.46%
2023	0.029000%	$ 1,099,780	$1,936,974	56.78%	91.74%
2024	0.029572%	$ 281,742	$2,143,304	13.15%	98.03%
2025	0.281377%	$ (282,961)	$2,176,409	-13.00%	101.97%

Amounts presented were determined as of the measurement date (previous fiscal year end).
Schedule is intended to show information for 10 years. Additional years will be displayed as they become available.

Schedule III

SCHEDULE OF EMPLOYER CONTRIBUTIONS
FOR THE YEAR ENDED DECEMBER 31, 2025

Fiscal Year	(a) Statutorily required contribution	(b) Contributions in relation to the statutorily required contribution	(a-b) Contribution deficiency	Agency's covered payroll	Contributions as a percentage of covered payroll
2016	$ 286,703	$ 286,703	$ -	$ 1,977,266	14.50%
2017	$ 278,216	$ 278,216	$ -	$ 2,225,728	12.50%
2018	$ 275,046	$ 275,046	$ -	$ 2,200,371	12.50%
2019	$ 259,391	$ 259,391	$ -	$ 2,255,599	11.50%
2020	$ 237,331	$ 237,331	$ -	$ 2,061,977	11.50%
2021	$ 249,518	$ 249,518	$ -	$ 2,032,437	12.25%
2022	$ 234,766	$ 234,766	$ -	$ 1,916,450	12.25%
2023	$ 222,924	$ 222,924	$ -	$ 1,936,974	11.50%
2024	$ 246,482	$ 246,482	$ -	$ 2,143,304	11.49%
2025	$ 250,291	$ 250,291	$ -	$ 2,176,409	11.49%

Amounts presented were determined as of the end of the fiscal year.
Schedule is intended to show information for 10 years. Additional years will be displayed as they become available.

The accompanying notes are an integral part of this financial statement.

A proposed budget, prepared on the modified accrual basis of accounting, is published in the official journal at least ten days prior to the public hearing. A public hearing is held at the Richland Parish Police Jury's office during the month of December for comments from taxpayers. The budget is then legally adopted by the Police Jury and amended during the year, as necessary. The budget is established and controlled by the Police Jury at the object level of expenditure. Appropriations lapse at year end and must be reappropriated for the following year to be expended.

Formal budgetary integration is employed as a management control device during the year. Budgeted amounts included in the accompanying budgetary comparison schedule include the original adopted budget amounts and all subsequent amendments.

The following funds had unfavorable budget to actual variances exceeding 5%:

	Budget	Actual	Variance
General Fund			
Total Expenditures	$2,809,294	$3,193,708	($ 384,414)
Health Unit			
Total Expenditures	$ 247,556	$ 314,981	($ 67,425)

SUPPLEMENTARY INFORMATION

RICHLAND PARISH POLICE JURY
RAYVILLE, LOUISIANA
NONMAJOR GOVERNMENTAL FUNDS
COMBINING BALANCE SHEET
DECEMBER 31, 2025

	Off-Duty Officers	Courthouse Maintenance	Totals
Assets:			
Cash and Cash Equivalents	$ 4,797	$ 514,397	$ 519,194
Investments	-	-	-
Receivables	1,672	-	1,672
Due From Other Funds	-	-	-
TOTAL ASSETS	6,469	514,397	520,866
Liabilities and Fund Equity:			
Liabilities:			
Accounts Payable	50	10,390	10,440
Due To Other Funds	-	408	408
TOTAL LIABILITIES	50	10,798	10,848
Fund Equity:			
Fund Balances:			
Restricted	6,419	503,599	510,018
TOTAL LIABILITIES AND FUND EQUITY	$ 6,469	$ 514,397	$ 520,866

Schedule V

RICHLAND PARISH POLICE JURY
RAYVILLE, LOUISIANA
NONMAJOR SPECIAL REVENUE FUNDS
COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES
FOR THE YEAR ENDED DECEMBER 31, 2025

	Off-Duty Officers	Courthouse Maintenance	Totals
Revenues:			
Intergovernmental Revenues:			
Sales Taxes	$ -	$ 799,324	$ 799,324
Licenses & Permits	-	-	-
Charges for Services	-	-	-
Fines & Forfeitures	41,586	-	41,586
Investment Earnings	102	587	689
Other Revenues	-	52,040	52,040
Total Revenues	41,688	851,951	893,639
Expenditures:			
General Government:			
Judicial	54,292	-	54,292
Other General Government	-	388,515	388,515
Debt Service	-	29,786	29,786
Capital Outlay	-	8,335	8,335
Total Expenditures	54,292	426,636	480,928
Excess (Deficiency) of Revenues Over Expenditures	(12,604)	425,315	412,711
Other Financing Sources:			
Operating Transfers In (Out)	-	(213)	(213)
Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	(12,604)	425,102	412,498
Fund Balances, Beginning (Restated)	19,023	78,497	97,520
Fund Balances, Ending	6,419	503,599	510,018

Schedule VII

RICHLAND PARISH POLICE JURY
Rayville, Louisiana

SCHEDULE OF COMPENSATION, BENEFITS AND OTHER PAYMENTS TO AGENCY HEAD
FOR THE YEAR ENDED DECEMBER 31, 2025

Agency Head: Cecil Reddick

PurposeAmount	
Salary	$ 19,200
Benefits – Insurance	2,204

Schedule VI

RICHLAND PARISH POLICE JURY
Rayville, Louisiana

SCHEDULE OF JURORS' COMPENSATION
FOR THE YEAR ENDED DECEMBER 31, 2025

The schedule of compensation paid to jurors is presented in compliance with House Concurrent Resolution No. 54 of the 1979 Session of the Louisiana Legislature. Compensation of the jurors is included in the legislative expenditures of the General Fund. In accordance with Louisiana Revised Statute 33:1233, the Jury has elected the monthly payment method of compensation. Under this method, the jurors each received $1,600 per month as follows:

Cecil Reddick	$ 19,200
Johnny Jones	19,200
Elliot D. Colvin	19,200
Steven D. Craig II	19,200
Barbara Carroll	13,600
John Gee	4,537
Billy Powell	19,200
Randy Adcock	19,200
Jesse Lively	19,200
Thomas R. Wiggins, Jr.	19,200
Total Jurors' Compensation	$ 171,737

Richland Parish Police Jury
Justice System Funding Schedule - Receiving Schedule
Cash Basis Presentation
As Required by La. R.S. 24:515.2

	Amount for 01/01/2025 - 06/30/2025	Amount for 07/01/2025 - 12/31/2025
1. Ending Balance of Amounts Assessed but Not Received:	-	-

2. Details of Receipts from Collecting/Disbursing Agency

Agency Remitting Money	Remittance Type	Amount for 01/01/2025 - 06/30/2025	Amount for 07/01/2025 - 12/31/2025
Richland Parish Sheriff	k. Service Fees	14,391	27,195

OTHER REPORTS REQUIRED BY
GOVERNMENT AUDITING STANDARDS

DAVID M. HARTT, CPA
A PROFESSIONAL ACCOUNTING CORPORATION

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

Richland Parish Police Jury
Rayville, Louisiana

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities of Richland Parish Police Jury, as of and for the year ended December 31, 2025, and the related notes to the financial statements, which collectively comprise the Police Jury's basic financial statements and have issued our report thereon dated June 4, 2026.

Internal Control Over Financial Reporting

In planning and performing my audit of the financial statements, We considered the Police Jury'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 my opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Police Jury's internal control. Accordingly, we do not express an opinion on the effectiveness of the Police Jury'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, 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 Police Jury'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 and therefore, material weaknesses or significant deficiencies may exist that were not identified. We did identify a deficiency in internal control described in the accompanying Schedule of Findings and Questioned Costs as 2025-1 that we consider to be a significant deficiency.

P.O. BOX 1332 WEST MONROE, LA 71294 – (318)512-6367 David@dmhartt.com
MEMBER OF THE AMERICAN INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS AND SOCIETY OF LOUISIANA CPAS

Richland Parish Police Jury
Rayville, Louisiana

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Richland Parish Police Jury'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 determination of financial statement. 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*.

Richland Parish Police Jury's Response to Finding

Government Auditing Standards requires the auditor to perform limited procedures on the Richland Paish Police Jury's response to the findings identified in our audit and described in the accompanying schedule of findings and questioned costs. Richland Parish Police Jury's response was not subjected to the other auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on the response.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

This report is intended for the use of management of the Richland Parish Police Jury and the Legislative Auditor, State of Louisiana, and should not be used by those who have not agreed to the procedures and taken responsibility for the sufficiency of the procedures for their purposes. Under Louisiana Revised Statute 24:513, this report is distributed by the Legislative Auditor as a public document.

David M. Hart, CPA (APAC)

West Monroe, Louisiana
June 4, 2026

RICHLAND PARISH POLICE JURY
Rayville, Louisiana
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED DECEMBER 31, 2025

Richland Parish Police Jury
Rayville, Louisiana

We have audited the financial statements of the Richland Parish Police Jury as of and for the year ended December 31, 2025, and have issued our report thereon dated June 4, 2026. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards,* issued by the Comptroller General of the United States. Our audit of the financial statements as of December 31, 2025, resulted in an unqualified opinion.

Section I- Summary of Auditor's Results

A. Report on Internal Control and Compliance Material to the Financial Statements

Internal Control
Material Weakness ___ yes _X_ no
Significant Deficiencies not considered to be
Material Weaknesses _X_ yes ___ no

Compliance
Compliance Material to Financial Statements ___ yes _X_ no

B. Federal Awards – N/A

Material Weakness Identified ___ yes ___ no
Significant Deficiencies not considered to be
Material Weaknesses ___ yes ___ no

Type of Opinion on Compliance For Major Programs (No Major Programs)
Unqualified _____ Qualified _____
Disclaimer _____ Adverse ______

Are their findings required to be reported in accordance with the Uniform Guidance, Section .510 (a)? N/A

C. Identification of Major Programs: N/A

Name of Federal Program (or cluster) CFDA Number(s) N/A

Dollar threshold used to distinguish between Type A and Type B Programs. N/A

Is the auditee a "low-risk" auditee, as defined by the Uniform Guidance? N/A

RICHLAND PARISH POLICE JURY
Rayville, Louisiana
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED DECEMBER 31, 2025

Section I - Internal Control and Compliance Material to the Financial Statements

2025-1 Inadequate Segregation of Duties

Criteria: Adequate segregation of duties is essential to a proper internal control structure.

Condition: The segregation of duties is inadequate to provide effective internal control.

Cause: The condition is due to economic limitations.

Effect: Not determined.

Recommendation: No action is recommended.

Management's Response: We concur with the finding, but it is not economically feasible for corrective action to be taken.

Section II - Financial Statement Findings

No findings were reported under this section.

Section III - Management Letter

No management letter was issued.

RICHLAND PARISH POLICE JURY
Rayville, Louisiana
SCHEDULE OF PRIOR YEAR FINDINGS
FOR THE YEAR ENDED DECEMBER 31, 2025

Section I - Internal Control and Compliance Material to the Financial Statements

2024-1 Inadequate Segregation of Duties

Criteria: Adequate segregation of duties is essential to a proper internal control structure.

Condition: The segregation of duties is inadequate to provide effective internal control.

Cause: The condition is due to economic limitations.

Effect: Not determined.

Recommendation: No action is recommended.

Management's Response: We concur with the finding, but it is not economically feasible for corrective action to be taken.

Section II - Internal Control and Compliance Material to Federal Awards

This section is not applicable for this entity.

Section III - Management Letter

This section is not applicable for this entity.

DAVID M. HARTT, CPA
A PROFESSIONAL ACCOUNTING CORPORATION

INDEPENDENT ACCOUNTANT'S REPORT ON APPLYING AGREED-UPON PROCEDURES

To the Richland Parish Police Jury and the Louisiana Legislative Auditor:

We have performed the procedures enumerated below, which were agreed to by the Richland Parish Police Jury (the not for profit Entity) and the Louisiana Legislative Auditor (LLA), on the control and compliance (C/C) areas identified in the LLA's Statewide Agreed-Upon Procedures (SAUPs) for the fiscal period January 1, 2025 through December 31, 2025. The Entity's management is responsible for those C/C areas identified in the SAUPs.

Richland Parish Police Jury has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of the engagement, which is to perform specified procedures on the C/C areas identified in LLA's SAUPs for the fiscal period January 1, 2025 through December 31, 2025. Additionally, LLA has agreed to and acknowledged that the procedures performed are appropriate for its purposes. This report may not 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 related exceptions obtained are described in the attachment to this report.

We were engaged by the Richland Parish Police Jury 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 Richland Parish Police Jury 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.

David M. Hartt, CPA (APAC)

West Monroe, Louisiana
June 4, 2026

P.O. BOX 1332 WEST MONROE, LA 71294 – (318)512-6367 David@dmhartt.com
MEMBER OF THE AMERICAN INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS AND SOCIETY OF LOUISIANA CPAS

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

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

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

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

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

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

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

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

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

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

ix. ***Ethics***, including (1) the prohibitions as defined in Louisiana Revised Statute (R.S.) 42:1111-1121, (2) actions to be taken if an ethics violation takes place, (3) system to monitor possible ethics violations, and (4) a requirement that documentation is maintained to demonstrate that all employees and officials were notified of any changes to the entity's ethics policy.

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

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

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

No exceptions were noted in the above procedures.

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

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

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

ii. For those entities reporting on the governmental accounting model, review the minutes from all regularly scheduled board/finance committee meetings held during the fiscal year and observe whether the minutes from at least one meeting each month referenced or included monthly budget-to-actual comparisons on the general fund, quarterly budget-to-actual comparisons, at a minimum, on all proprietary funds, and semi-annual budget-to-actual comparisons, at a minimum, on all special revenue funds. *Alternatively, for those entities reporting on the not-for-profit accounting model, observe that the minutes referenced or included financial activity relating to public funds if those public funds comprised more than 10% of the entity's collections during the fiscal period.*

iii. For governmental entities, obtain the prior year audit report and observe the unassigned fund balance in the general fund. If the general fund had a negative ending unassigned fund balance in the prior year audit report, observe that the minutes for at least one meeting during the fiscal period referenced or included a formal plan to eliminate the negative unassigned fund balance in the general fund.

iv. Observe whether the board/finance committee received written updates of the progress of resolving audit finding(s), according to management's corrective action plan at each meeting until the findings are considered fully resolved.

No exceptions were noted in the above procedures.

3) ***Bank Reconciliations***

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

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

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

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

No exceptions were noted in the above procedures.

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 custodial 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.

No exceptions in the above procedures.

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

A. Obtain a listing of locations that process payments for the fiscal period and management's representation that the listing is complete. Randomly select 5 locations (or all locations if less than 5).

B. For each location selected under procedure #5A above, obtain a listing of those employees involved with non-payroll purchasing and payment functions. Obtain written policies and procedures relating to employee job duties (if the agency has no written policies and procedures, then inquire of employees about their job duties), and observe that job duties are properly segregated such that

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

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

iii. The employee responsible for processing payments is prohibited from adding/modifying vendor files, unless another employee is responsible for periodically reviewing changes to vendor files;

iv. Either the employee/official responsible for signing checks mails the payment or gives the signed checks to an employee to mail who is not responsible for processing payments; and

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

[Note: Findings related to controls that constrain the legal authority of certain public officials (e.g., mayor of a Lawrason Act municipality) should not be reported.]

C. For each location selected under procedure #5A above, obtain the entity's non-payroll disbursement transaction population (excluding cards and travel reimbursements) and obtain management's representation that the population is complete. Randomly select 5 disbursements for each location, obtain supporting documentation for each transaction, and

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

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

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

No exceptions in the above procedures.

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

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

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

i. Observe whether there is evidence that the monthly statement or combined statement and supporting documentation (e.g., itemized receipts for credit/debit card purchases, exception reports for excessive fuel card usage) were reviewed and approved, in writing (or electronically approved) by someone other than the authorized card holder (those instances requiring such approval that may constrain the legal authority of certain public officials, such as the mayor of a Lawrason Act municipality, should not be reported); and

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

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

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

No evidence monthly statement was reviewed and approved.

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

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

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

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

   iii. Observe that each reimbursement is supported by documentation of the business/public purpose (for meal charges, observe that the documentation includes the names of those individuals participating) and other documentation required by Written Policies and Procedures procedure #1A(vii); and

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

There was no evidence each expense was revied and approed for travel reimbursement for the year.

8) ***Contracts***

A. Obtain from management a listing of all agreements/contracts for professional services, materials and supplies, leases, and construction activities that were initiated or renewed during the fiscal period. *Alternatively, the practitioner may use an equivalent selection source, such as an active vendor list.* Obtain management's representation that the listing is complete. Randomly select 5 contracts (or all contracts if less than 5) from the listing, <u>excluding the practitioner's contract</u>, and

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

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

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

   iv. Randomly select one payment from the fiscal period for each of the 5 contracts, obtain the supporting invoice, agree the invoice to the contract terms, and observe that the invoice and related payment agreed to the terms and conditions of the contract.

No exceptions in the above procedures.

9) ***Payroll and Personnel***

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

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

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

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

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

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

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

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

No exceptions noted in the above procedures.

10) ***Ethics***

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

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

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

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

One employee tested did not receive the mandatory ethics training certification.

11) ***Debt Service***

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

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

Procedures related to debt service are not required.

Fraud Notice

A. Obtain a listing of misappropriations of public funds and assets during the fiscal period and management's representation that the listing is complete. Select all misappropriations on the listing, obtain supporting documentation, and observe that the entity reported the misappropriation(s) to the legislative auditor and the district attorney of the parish in which the entity is domiciled as required by R.S. 24:523.

B. Observe that the entity has posted, on its premises and website, the notice required by R.S. 24:523.1 concerning the reporting of misappropriation, fraud, waste, or abuse of public funds.

No exceptions noted in the above procedures.

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

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

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

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

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

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

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

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

We performed the procedures and discussed the results with management.

13) Prevention of Sexual Harassment

A. Using the 5 randomly selected employees/officials from Payroll and Personnel procedure #9A, obtain sexual harassment training documentation from management, and observe that the documentation demonstrates each employee/official completed at least one hour of sexual harassment training during the calendar year as required by R.S. 42:343.

B. Observe that the entity has posted its sexual harassment policy and complaint procedure on its website (or in a conspicuous location on the entity's premises if the entity does not have a website).

C. Obtain the entity's annual sexual harassment report for the current fiscal period, observe that the report was dated on or before February 1, and observe that the report includes the applicable requirements of R.S. 42:344:

i. Number and percentage of public servants in the agency who have completed the training requirements;

ii. Number of sexual harassment complaints received by the agency;

iii. Number of complaints which resulted in a finding that sexual harassment occurred;

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

v. Amount of time it took to resolve each complaint.

No exceptions noted in the above procedures.