# PINEVILLE CITY MARSHAL'S OFFICE
# ANNUAL FINANCIAL REPORT
# FOR THE YEAR ENDED DECEMBER 31, 2025

Rozier McKay & Willis | CERTIFIED PUBLIC ACCOUNTANTS

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June 6, 2026

Independent Accountants' Review Report

The Honorable Murphy Rachal
Pineville City Marshal

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

## Management's Responsibility for the Financial Statements

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

## Accountant's Responsibility

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

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

## Accountant's Conclusion

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

**Rozier, McKay & Willis**
**Certified Public Accountants**
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**Required Supplementary Information**

Accounting principles generally accepted in the United States of America require that Statements of Revenue, Expenditures, and Changes in Fund Balances (Budget and Actual) be presented to supplement the basic financial statements. Such information is presented for purposes of additional analysis and, although not a required part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. Management has omitted Management's Discussion and Analysis that the Governmental Accounting Standards Board requires to be presented to supplement the basic financial statements. Such missing information, although not a required part of the financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. Such information is the responsibility of management. We have not audited, reviewed, or compiled the required supplementary information and we do not express an opinion, a conclusion, nor provide any assurance on it.

**Other Supplemental Information**

Our review was made for the purpose of expressing limited assurance that there are no material modifications that should be made to the basic financial statements in order to conform with generally accepted accounting principles. The information listed below is presented only for supplementary analysis purposes.

- Justice System Funding Schedule – Collecting / Disbursing Entity
- Justice System Funding Schedule – Receiving Entity
- Schedule of Compensation, Benefits and Other Payments to Agency Head or Chief Executive Officer

This information listed above has been subjected to the inquiry and analytical procedures applied in the review of the basic financial statements and we are not aware of any material modifications that should be made thereto.

In accordance with the Louisiana Governmental Audit Guide and the provisions of state law, we have issued our report dated June 6, 2026 on the results of our agreed-upon procedures.

Rozier, McKay & Willis

Rozier, McKay & Willis
Certified Public Accountants
Alexandria, Louisiana

# ***Pineville City Marshal's Office***

## ***Statement of Net Position***
## ***December 31, 2025***

| | | Governmental Activities |
|---|---|---|
| **ASSETS** | | |
| Cash and Cash Equivalents | $ | 258,434 |
| Depreciable Capital Assets | | 67,452 |
| **Total assets** | | 325,886 |
| **LIABILITIES** | | |
| Installment Purchase Obligations | | |
| Due Within One Year | | 11,278 |
| Due in More Than One Year | | 17,283 |
| **Total liabilities** | | 28,561 |
| **NET POSITION** | | |
| Invested in Capital Assets, Net of Related Debt | | 67,452 |
| Unrestricted | | 229,873 |
| **Total Net Position (deficit)** | $ | 297,325 |

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

# Pineville City Marshal's Office

## Statement of Activities
## Year Ended December 31, 2025

| | Governmental Activities |
|---|---|
| Expenses: | |
| General Government | |
| Office Supplies and Expense | 33,360 |
| Professional Fees | 84,369 |
| Equipment and Training | 32,351 |
| Debt Service | 1,030 |
| Total Expenses | 151,110 |
| | |
| Program Revenues: | |
| Charges for Services | 206,077 |
| Capital Contributions | - |
| Total Program Revenues | 206,077 |
| | |
| Net (Expense) Revenue - Governmental Activities | 54,967 |
| | |
| General Revenues: | |
| Interest | - |
| Total General Revenues | - |
| | |
| Change in Net Position | 54,967 |
| Net Position - Beginning | 242,358 |
| | |
| Net Position - Ending | $ 297,325 |

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

## ***Pineville City Marshal's Office***

***Balance Sheet***

***Governmental Funds***

***Year Ended December 31, 2025***

| | | General Fund |
|---|---|---|
| **Assets** | | |
| Cash and Cash Equivalents | $ | 258,434 |
| Accounts Receivables | | - |
| **Total Assets** | | 258,434 |
| **Liabilities and Fund Balance** | | |
| Liabilities | | |
| Due to Garnishment Account | | - |
| Total Liabilities | | - |
| Fund Balance | | |
| Restricted For Equipment and Training | | - |
| Unassigned | | 258,434 |
| Total Fund Balances | | 258,434 |
| **Total Liabilities and Fund Balance** | $ | 258,434 |

| | | |
|---|---|---|
| Fund Balance | $ | 258,434 |
| Amounts reported for governmental activities in the statement of net assets are different because: | | |
| Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds. | | 67,452 |
| Debt obligations do not require a commitment of current financial resources and are excluded from the fund presentation. | | (28,561) |
| Net Position of Governmental Activities | $ | 297,325 |

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

# ***Pineville City Marshal's Office***

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

| | | General Fund |
|---|---|---|
| **Revenues:** | | |
| Court Cost and Fees | $ | 189,051 |
| Court Cost and Fees Restricted for Equipment and Training | | 17,026 |
| **Total revenues** | | 206,077 |
| **Expenditures:** | | |
| General Government | | |
| Office Supplies and Expenses | | 25,994 |
| Professional Fees | | 84,369 |
| Equipment and Training | | 32,351 |
| Capital Expenditures | | 74,817 |
| Debt Service | | 7,468 |
| **Total expenditures** | | 224,999 |
| **Excess (Deficiency) of Revenues Over Expenditures** | | (18,922) |
| **Other Financing Sources (Uses):** | | |
| Proceeds from Debt | | 34,998 |
| **Net Change in Fund Balance** | | 16,076 |
| **Fund balance - beginning of year** | | 242,358 |
| **Fund balance - end of year** | $ | 258,434 |

| | | | |
|---|---|---|---|
| Net change in fund balances of Governmental Funds | | $ | 16,076 |
| Amounts reported for governmental activities in the statement of activities are different because: | | | |
| Governmental funds report capital outlays as expenditures. However, in the statement of activities the cost of those assets is allocated over estimated useful lives and reported as depreciation expense. The effect of capital outlays and depreciation is presented as follows: | | | |
| Capital Outlay | 74,817 | | |
| Depreciation | (7,366) | | 67,451 |
| Governmental funds report proceeds from debt as income but these amounts are treated as liabilities for government wide reporting purposes | | | (34,998) |
| Governmental funds report repayment of debt as an expenditure but these amounts are presented as a reductio of liabilities for government wide reporting purposes | | | 6,438 |
| Change in net position of governmental activities | | $ | 54,967 |

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

# Pineville City Marshal's Office

***Statement of Fiduciary Net Position***
***Fiduciary Funds***
***December 31, 2025***

| | Custodial Funds |
|---|---|
| **Assets** | |
| Due From General Fund | $ 749 |
| **Total Assets** | 749 |
| **Liabilities** | |
| Bank Overdraft | - |
| **Total Liabilities** | - |
| **Net Position** | |
| Restricted for Individuals, Organizations, and Other Governments | 749 |
| **Total Net Position** | $ 749 |

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

## ***Pineville City Marshal's Office***

***Statement of Changes in Fiduciary Net Position***

***Fiduciary Funds***

***December 31, 2025***

| | Custodial Funds |
|---|---|
| **Additions** | |
| Garnishments Collected | $ 318,024 |
| Disbursement - Refunds | - |
| **Total Additions** | 318,024 |
| | |
| **Deductions** | |
| Administrative Expenses | 7 |
| Refunds | 4,839 |
| Distributions of Garnishments to Creditors | 292,534 |
| Collection Fees | 19,895 |
| **Total Deductions** | 317,275 |
| | |
| Net Increase (Decrease) in Fiduciary Net Position | 749 |
| Net Position - Beginning | - |
| | |
| Net Position - Ending | $ 749 |

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

## NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The Pineville City Court has jurisdiction which encompasses the City of Pineville and the surrounding wards of Rapides Parish. The City Marshal is the executive officer of the court and the Pineville City Marshal's Office is responsible for executing the orders and mandates of the Court. Operation of the City Marshal's Office is funded primarily by court cost and fees assessed from persons participating in the judicial process.

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

### Reporting Entity

The basic criterion for including a potential component unit within the reporting entity is financial accountability. Criteria to be considered in determining financial accountability are described as follows:

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

   a) The ability of the reporting entity to impose its will on that organization and/or
   b) The potential for the organization to provide specific financial benefits to or impose specific financial burdens on the reporting entity.

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

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

Based on the criteria presented above, the City Marshal's Office is a component of the Pineville City Court. The accompanying financial statements present information only on the funds maintained by the City Marshal's Office and do not present information of the Pineville City Court, the general government service provided by that governmental unit, or other governmental units that comprise the financial reporting entity.

### Basic Financial Statements

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

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

### Government-Wide Financial Statements

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

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

### Fund Financial Statements

Funds are separate accounting entities that are designed to assist with demonstrating legal compliance and segregating transactions by activity. Major individual funds are reported as separate columns in the fund financial statements. The Office's major funds are described as follows:

- General Fund – This fund is the primary operating fund of the Office is used to account for all resources.

### Fiduciary Funds

Fiduciary funds are used to report assets held by the Marshal's Office for the benefit of other governments, individuals or organizations. Fiduciary funds utilized by the Marshal's Office are described as follows:

- Garnishments – This fund is used to report receipt and disbursement of amounts withheld from employees in connection with court orders in favor of their creditors.

## Basis of Accounting and Measurement Focus

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

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

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

Under the modified accrual basis of accounting and the current financial resources measurement focus revenue is recognized when it is considered measurable and available. Revenue is considered available if it is collected within 60 days of year end. In addition, expenses are generally recorded when a liability has been incurred. Furthermore, when the current financial resources measure focus is used, amounts recorded as assets exclude capital assets and the acquisition of capital assets is treated as an expenditure.

In addition, any long-term debts are excluded from amounts reported as liabilities. Proceeds from issuing long-term debt are reported as other financing sources and repayment of long-term debt is reported as an expenditure.

**Use of Estimates**

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

**Budget Practices**

As an independently elected official, the Marshal is solely responsible for adopting annual budgets for the general fund. Budgets present revenue and expenditures on a basis which is consistent with generally accepted accounting principles.

**Capital Assets**

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

All capital assets are reported at historical cost less accumulated depreciation. Depreciated is computed using the straight-line method and estimated useful lives that are based on the expected durability of the particular asset. A useful life of five years is typically used.

**Cash**

Amounts reported as cash and cash equivalents (restricted and unrestricted) include all cash on hand, cash in bank accounts, certificates of deposit and highly liquid investments.

**Fund Balance Classification**

Commitment or assignment of fund balances requires approval of the City Marshal. When expenditures comply with the necessary provisions restricted, committed or assigned amounts are generally consumed rather than utilizing unassigned funds.

## NOTE 2 - CASH

Deposits are stated at cost, which approximates market. Under state law, these deposits must be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent bank. At December 31, 2025, deposits were fully secured by FDIC insurance coverage.

## NOTE 3 – CAPITAL ASSETS

A summary of the Office's capital assets is provided as follows:

| | Beginning Balance | Additions | Disposals | Ending Balance |
|---|---|---|---|---|
| Capital Assets Being Depreciated: | | | | |
| Vehicles | $ 157,264 | $ 39,819 | $ ---- | $ 197,083 |
| Less Accumulated Depreciation | 157,264 | 2,991 | ---- | 160,255 |
| Total Net of Depreciation | $ ---- | $ 36,828 | $ ---- | $ 36,828 |

## NOTE 4 - RISK MANAGEMENT

The Office is exposed to various risks of loss related to torts; theft, damage or destruction of assets; errors and omissions; injuries to employees; and natural disasters.

The Office insures against these risks by participating in a public entity risk pool that operates as a common insurance program and by purchasing commercial insurance. Settled claims resulting from these risks have not exceeded insurance coverage in any of the past three fiscal years.

## NOTE 5 – RESTRICTED RESOURCES

State Law requires a portion of certain service fees to be used exclusively for equipment and training. Amounts expended on equipment and training have exceeded the required portion and there are no amounts restricted for that purpose.

## NOTE 6 - INSTALLMENT PURCHASE OBLIGATIONS

An installment purchase obligation has been executed on June 20, 2025 to finance the purchase of a vehicle. The obligation had an initial balance of $34,998, payable in 36 monthly installments of $1,067, including interest determined at a rate of 6.5%. The final installment is due May 20, 2028. Further details are provided as follows:

| | Beginning Balance | Additions | Reductions | Ending Balance |
|---|---|---|---|---|
| Installment Purchase Agreement | $ ---- | $ 34,998 | $ 6,437 | $ 28,561 |

| | Debt Service to Maturity Requirements | | |
|---|---|---|---|
| | Interest | Principal | Total |
| 2026 | $ 1,524 | $ 11,278 | $ 12,802 |
| 2027 | 769 | 12,034 | 12,803 |
| 2028 | 86 | 5,249 | 5,335 |
| Total | $ 2,379 | $ 28,561 | $ 30,940 |

# *Pineville City Marshal's Office*

***Statement of Revenues, Expenditures and Changes in Fund Balances***
***Budget and Actual***
***Year Ended December 31, 2025***

| | Budgeted Amounts | | Variance - Original Budget and Final Budget | Actual | Variance - Final Budget and Actual |
|---|---|---|---|---|---|
| | Original | Final | | | |
| **Revenues:** | | | | | |
| Court Cost and Fees | $ 150,000 | $ 150,000 | $ - | $ 189,051 | $ 39,051 |
| Court Cost and Fees Restricted | - | - | - | 17,026 | 17,026 |
| Interest | - | - | - | - | - |
| **Total revenues** | 150,000 | 150,000 | - | 206,077 | 56,077 |
| **Expenditures:** | | | | | |
| General Government | | | | | |
| Office Supplies and Expenses | 70,000 | 70,000 | - | 25,994 | 44,006 |
| Professional Fees | 75,000 | 75,000 | - | 84,369 | (9,369) |
| Equipment and Training | 35,000 | 35,000 | - | 32,351 | 2,649 |
| Miscellaneous | 10,000 | 10,000 | - | - | 10,000 |
| Capital Expenditures | 100,000 | 100,000 | - | 74,817 | 25,183 |
| Debt Service | - | - | - | 7,468 | (7,468) |
| **Total expenditures** | 290,000 | 290,000 | - | 224,999 | 65,001 |
| **Excess (Deficiency) of Revenues Over Expenditures** | (140,000) | (140,000) | - | (18,922) | 121,078 |
| **Other Financing Sources (Uses):** | | | | | |
| Proceeds from Debt | - | - | - | 34,998 | 34,998 |
| **Net Change in Fund Balance** | (140,000) | (140,000) | - | 16,076 | 156,076 |
| **Fund balance - beginning of year** | 242,358 | 242,358 | - | 242,358 | - |
| **Fund balance - end of year** | $ 102,358 | $ 102,358 | $ - | $ 258,434 | $ 156,076 |

**Note to Budgetary Comparison Schedule**

**The original budget provided sufficient resources to address actual needs and no amendments were necessary. In addition variances between the finals budget and actual results were entirely favorable. As a result, variances were consistent with actual results and within required parameters.**

# ***Pineville City Marshal's Office***

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

| | Murphy Rachal |
|---|---|
| Paid by the City of Pineville | |
| Salary | $ 54,816 |
| Benefits - Retirement Contributions | $ 3,144 |
| | |
| Paid by the Rapides Parish Police Jury | |
| Salary | $ 14,066 |
| | |
| Paid by the Pineville City Marshal's Office | |
| Service Fees | $ 74,416 |

**Louisiana Law requires reporting compensation, benefits and reimbursements provided for the Agency Head or Chief Executive Officer. The Pineville City Marshal functions as the Chief Executive Officer of the Marshal's Office.**

**Pineville City Marshal**
**Justice System Funding Schedule - Collecting/Disbursing 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. Beginning Cash Balance** | - | 49 |
| | | |
| **2. Collections** | | |
| a. Civil Fees | 208,921 | 109,103 |
| b. Bond Fees | - | - |
| c. Cash Bonds | - | - |
| d. Asset Forfeiture/Sale | - | - |
| e. Pre-Trial Diversion Program Fees | - | - |
| f. Criminal Court Costs/Fees | - | - |
| g. Criminal Fines – Contempt | - | - |
| h. Criminal Fines – Other/Non-Contempt | - | - |
| i. Restitution | - | - |
| j. Probation/Parole/Supervision Fees | - | - |
| k. Service Fees | - | - |
| l. Collection Fees | - | - |
| m. Interest Earnings on Collected Balances | - | - |
| n. Other | - | - |
| **Total Collected** | 208,921 | 109,103 |
| | | |
| **3. Deductions: Collections Retained by the Pineville City Marshal** | | |
| I. Collection Fee for Collecting/Disbursing to Others Based on Percentage of Collection | 13,225 | 6,670 |
| II. Collection Fee for Collecting/Disbursing to Others Based on Fixed Amount | - | - |
| III. Other Amounts "Self-Disbursed" [Enter amounts on appropriate collection type lines] | | |
| a. Civil Fees | - | - |
| b. Bond Fees | - | - |
| c. Cash Bonds | - | - |
| d. Asset Forfeiture/Sale | - | - |
| e. Pre-Trial Diversion Program Fees | - | - |
| f. Criminal Court Costs/Fees | - | - |
| g. Criminal Fines – Contempt | - | - |
| h. Criminal Fines – Other/Non-Contempt | - | - |
| i. Restitution | - | - |
| j. Probation/Parole/Supervision Fees | - | - |
| k. Service Fees | - | - |
| l. Collection Fees [excluding amounts reported in bullets I and II above] | - | - |
| m. Interest Earnings on Collected Balances | - | - |
| n. Other | - | - |
| **Total Collections Retained by the Pineville City Marshal** | 13,225 | 6,670 |
| | | |
| **4. Deductions: Amounts Disbursed to Individuals and Entities, Excluding Governments and Nonprofits** | | |
| a. Collection/Processing Fees Paid to Third Party Entities | - | - |
| b. Civil Fee Refunds | 3,515 | 1,323 |
| c. Bond Refunds | - | - |
| d. Restitution Disbursements to Individuals and Entities, Excluding Governments or a Nonprofit | - | - |
| e. Other Disbursements to Individuals and Entities, Excluding Governments or a Nonprofit | 192,132 | 100,410 |
| **Total Amounts Disbursed to Individuals and Entities, Excluding Governments and Nonprofits** | 195,647 | 101,733 |
| | | |
| **5. Deductions: Total Disbursements to Other Governments & Nonprofits** | - | - |
| | | |
| **6. Total Amounts Disbursed/Retained** | 208,872 | 108,403 |
| | | |
| **7. Ending Cash Balance** | **49** | **749** |
| | | |
| **8. Ending Balance of "Partial Payments" Collected but not Disbursed** | - | - |
| | | |
| **9. Other Information:** | | |
| I. Ending Balance of Amounts Assessed but Not Yet Collected [i.e. total ending receivable balances] | - | - |
| II. Total Waivers During the Fiscal Period [i.e. non-cash reduction of receivable balances, such as time served or community service] | - | - |

## Pineville City Marshal
## 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 |
|---|---|---|---|
| Pineville City Court | f. Criminal Court Costs/Fees | 40,982 | 35,232 |

Rozier McKay & Willis CERTIFIED PUBLIC ACCOUNTANTS

Independent Accountants' Report on Applying Agreed-Upon Procedures

June 6, 2026

The Honorable Murphy Rachal
Pineville City Marshal

We have performed the procedures enumerated below on the Pineville City Marshal's Office compliance with certain laws and regulations contained in the accompanying Louisiana Attestation Questionnaire during the fiscal year ended December 31, 2025, as required by Louisiana Revised Statute 24:513 and the *Louisiana Governmental Audit Guide*. The Office's management is responsible for its financial records and compliance with applicable laws and regulations.

The Office 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 Office's compliance with the laws and regulations contained in the accompanying Louisiana Attestation Questionnaire during the fiscal year ended December 31, 2025. Additionally, the Louisiana Legislative Auditor has agreed to and acknowledged that the procedures performed are appropriate for its purposes. This report may not be suitable for any other purpose. The procedures performed may not address all the items of interest to a user of this report and may not meet the needs of all users of this report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes.

The procedures and associated findings are as follows:

**PUBLIC BID LAW**

1. Obtain documentation for all expenditures made during the year for materials and supplies exceeding \$60,000, and public works exceeding \$250,000. Compare the documentation for these expenditures to Louisiana Revised Statute (R.S.) 39:1551-39:1755 (the state procurement code); R.S. 38:2211-2296 (the public bid law), or the regulations of the Division of Administration and the State Purchasing Office, whichever is applicable; and report whether the expenditures were made in accordance with these laws.

*During the year, there were no expenditures meeting the scope of the public bid law as defined above.*

**CODE OF ETHICS FOR PUBLIC OFFICIALS AND PUBLIC EMPLOYEES**

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

   *Management provided us with the requested information.*

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

*The Marshal's staff is provided by the City of Pineville, accordingly, the Marshal's Office has no employees or payroll expenditures.*

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

   *Not applicable to the absence of employees. In addition, the personnel provided by the City do not appear on the City's roster for the Marshal's Office.*

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

   *Management provided the requested information. Vendors did not include any related parties disclosed by the Marshal.*

**BUDGETING**

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

   *Management provided us with a copy of the original budget. Management represented that there were no amendments to the budget during the year.*

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

   *Not applicable, the Marshal's Office is governed exclusively by the City Marshal and no meetings or votes are required to adopt a budget.*

   .

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

   *Unfavorable budget variances were within limits permitted by State Law.*

**ACCOUNTING AND REPORTING**

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

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

   *Each of the six selected disbursements agreed with the amount and payee in the supporting documentation.*

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

   *All of the payments were properly coded to the correct fund and general ledger account.*

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

*Each check was signed by the appropriate official.*

**MEETINGS**

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

*Not applicable, the City Marshal is solely responsible for governing the Office; therefore, no meetings are required.*

**DEBT**

11. Obtain bank deposit slips for the fiscal year, and scan the deposit slips in order to identify and report whether there are any deposits that appear to be proceeds of bank loans, bonds, or like indebtedness.

*We inspected the cash receipts journal for the period under examination and noted no deposits which appeared to be proceeds of bank loans, bonds, or like indebtedness.*

**ADVANCES AND BONUSES**

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

*Not applicable, the Marshal's staff is provided by the City of Pineville. Accordingly, the Marshal's Office does not make any payments to employees.*

**STATE AUDIT LAW**

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

*The previous report was completed within the period of time prescribed by State Law.*

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

*Not applicable, the Marshal's Office has fully complied with R.S, 24:513*

**PRIOR-YEAR COMMENTS**

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

*Our report for the previous year did not include any suggestions, exceptions, recommendations, or comments.*

We were engaged by the Office 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 the standards applicable to attestation engagements contained in *Government Auditing Standards,* issued by the United States Comptroller General. We were not engaged to and did not conduct an examination or review engagement, the objective of which would be the expression of an opinion or conclusion, respectively, on the Office's compliance with the foregoing matters. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

We are required to be independent of the Office 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 the Office's compliance with certain laws and regulations contained in the accompanying Louisiana Attestation Questionnaire, as required by Louisiana Revised Statute 24:513 and the *Louisiana Governmental Audit Guide*, and the result of that testing, and not to provide an opinion on control or compliance. Accordingly, this report is not suitable for any other purpose. Under Louisiana Revised Statute 24:513, this report is distributed by the Louisiana Legislative Auditor as a public document.

Rozier, McKay & Willis
Rozier, McKay & Willis
Certified Public Accountants

| | |
|---|---|
| **SECTION I**<br>**Internal Control and Compliance Material to the Financial Statements.** | |
| No findings of this nature were reported | Response – N/A |
| **SECTION II**<br>**Internal Control and Compliance Material to Federal Awards** | |
| No findings of this nature were reported | Response – N/A |
| **SECTION III**<br>**Management Letter** | |
| No management letter was issued with this report. | Response – N/A |

## SCHEDULE OF PRIOR YEAR FINDINGS
### For the Year Ended December 31, 2024

| SECTION I<br>REVIEW REPORT | |
|---|---|
| No findings of this nature were reported | Response – N/A |
| **SECTION II**<br>**ATTESTATION REPORT** | |
| No findings of this nature were reported | Response – N/A |
| **SECTION III**<br>**MANAGEMENT LETTER** | |
| No management letter was issued with the previous report. | Response – N/A |

# Louisiana Attestation Questionnaire

**LOUISIANA ATTESTATION QUESTIONNAIRE**
**(For Attestation Engagements of Governmental Agencies)**

Rozier, McKay & Willis
160 Browns Bend Road
Alexandria, LA 71303

In connection with your engagement to apply agreed-upon procedures to the control and compliance matters identified below, as of December 31, 2025 and for the year then ended, and as required by Louisiana Revised Statute (R.S.) 24:513 and the *Louisiana Governmental Audit Guide*, we make the following representations to you.

**Public Bid Law**

It is true that we have complied with the state procurement code (R.S. 39:1551 – 39:1755); the public bid law (R.S. 38:2211-2296), and, where applicable, the regulations of the Division of Administration and the State Purchasing Office.

Yes [X] No [ ] N/A [ ]

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

It is true that no employees or officials have accepted anything of value, whether in the form of a service, loan, or promise, from anyone that would constitute a violation of R.S. 42:1101-1124.

Yes [X] No [ ] N/A [ ]

It is true that no member of the immediate family of any member of the governing authority, or the chief executive of the governmental entity, has been employed by the governmental entity after April 1, 1980, under circumstances that would constitute a violation of R.S. 42:1119.

Yes [X] No [ ] N/A [ ]

**Budgeting**

We have complied with the state budgeting requirements of the Local Government Budget Act (R.S. 39:1301-15), R.S. 39:33, or the budget requirements of R.S. 39:1331-1342, as applicable.

Yes [X] No [ ] N/A [ ]

**Accounting and Reporting**

All non-exempt governmental records are available as a public record and have been retained for at least three years, as required by R.S. 44:1, 44:7, 44:31, and 44:36.

Yes [X] No [ ] N/A [ ]

We have filed our annual financial statements in accordance with R.S. 24:514, and 33:463 where applicable.

Yes [X] No [ ] N/A [ ]

We have had our financial statements reviewed in accordance with R.S. 24:513.

Yes [X] No [ ] N/A [ ]

We did not enter into any contracts that utilized state funds as defined in R.S. 39:72.1 A. (2); and that were subject to the public bid law (R.S. 38:2211, et seq.), while the agency was not in compliance with R.S. 24:513 (the audit law).

Yes [X] No [ ] N/A [ ]

We have complied with R.S. 24:513 A. (3) regarding disclosure of compensation, reimbursements, benefits and other payments to the agency head, political subdivision head, or chief executive officer.

Yes [X] No [ ] N/A [ ]

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

Yes [X] No [ ] N/A [ ]

**Meetings**

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

Yes [ ] No [ ] N/A [X]

**Debt**

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

Yes [X] No [ ] N/A [ ]

**Advances and Bonuses**

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

Yes [X] No [ ] N/A [ ]

**Prior-Year Comments**

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

Yes [ ] No [ ] N/A [X]

**General**

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

Yes [X] No [ ] N/A [ ]

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

Yes [X] No [ ] N/A [ ]

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

Yes [X] No [ ] N/A [ ]

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

Yes [X] No [ ] N/A [ ]

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

Yes [X] No [ ] N/A [ ]

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

Yes [X] No [ ] N/A [ ]

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

Yes [X] No [ ] N/A [ ]

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

Yes [X] No [ ] N/A [ ]

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

_______________ City Marshal 6/10/2026 Date