

LINCOLN PARISH COMMUNICATIONS DISTRICT

**ANNUAL FINANCIAL REPORT
FOR THE YEAR ENDED DECEMBER 31, 2025**



TABLE OF CONTENTS

INDEPENDENT AUDITORS' REPORT	1 - 3
GOVERNMENT-WIDE FINANCIAL STATEMENTS	
Statement of Net Position	4
Statement of Activities	5
FUND FINANCIAL STATEMENTS	
Governmental Funds	
Balance Sheet	6
Reconciliation of the Governmental Funds Balance Sheet to the Statement of	
Net Position	7
Statement of Revenues, Expenditures and Changes in Fund Balance	8
Reconciliation of the Statement of Revenues, Expenditures, and Changes in	
Fund Balance of Governmental Funds to the Statement of Activities	9
NOTES TO FINANCIAL STATEMENTS	10 - 14
REQUIRED SUPPLEMENTAL INFORMATION	
Statements of Revenues, Expenditures and Changes in Fund	
Balances (Budget and Actual)	
General Fund	15
OTHER SUPPLEMENTAL INFORMATION	
Schedule of Compensation, Benefits and Other Payments to Agency Head or	
Chief Executive Officer	16
OTHER INFORMATION	
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	17 - 18
Schedule of Findings	19
Management's Corrective Action Plan	20
Schedule of Prior Year Findings and Responses	21
STATEWIDE AGREED UPON PROCEDURES	Appendix A



Independent Auditor's Report

To the Board of Commissioners
Lincoln Parish Communications District

REPORT ON THE AUDIT OF THE FINANCIAL STATEMENTS

OPINIONS

We have audited the accompanying financial statements of the governmental activities, and each major fund of Lincoln Parish Communications District, a component unit of the Lincoln Parish Police Jury, as of and for the year ended December 31, 2025, and the related notes to the financial statements, which collectively comprise Lincoln Parish Communications District's basic financial statements as listed in the table of contents.

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 Lincoln Parish Communications District 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 OPINIONS

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Lincoln Parish Communications District and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

RESPONSIBILITIES OF MANAGEMENT FOR THE FINANCIAL STATEMENTS

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

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 Lincoln Parish Communications District's ability to continue as a going concern for one year 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 and Government Auditing Standards will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are



Rozier, McKay & Willis
Certified Public Accountants
Voice: 318.442.1608

160 Browns Bend Road
Alexandria, Louisiana 71303
Online: CenlaCPAs.com

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 and Government 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 Lincoln Parish Communications District'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 Lincoln Parish Communications District'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.

REQUIRED SUPPLEMENTARY INFORMATION

Accounting principles generally accepted in the United States of America require that the information listed below be presented to supplement the basic financial statements.

- Statements of Revenue, Expenditures and Changes in Fund Balances (Budget vs Actual)

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

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.

SUPPLEMENTARY INFORMATION

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise Lincoln Parish Communications District's basic financial statements. The other supplemental information listed below is presented for purposes of additional analysis and is not a required part of the basic financial statements.

- Schedule of Compensation, Benefits and Other Payments to Agency Head or Chief Executive Officer

The other supplemental information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the supplementary information is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

OTHER REPORTING REQUIRED BY GOVERNMENT AUDITING STANDARDS

In accordance with Government Auditing Standards, we have also issued our report dated August 21, 2026, on our consideration of Lincoln Parish Communications District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of Lincoln Parish Communications District's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with Government Auditing Standards in considering Lincoln Parish Communications District's internal control over financial reporting and compliance.



Rozier, McKay & Willis
Certified Public Accountants
August 21, 2026

Lincoln Parish Communications District

Statement of Net Position

December 31, 2025

	<u>Governmental Activities</u>
<u>Assets</u>	
Cash and Cash Equivalents	\$ 739,033
Investments	541,200
Receivables	120,824
Due From Other Governments	50,164
Capital Assets - Depreciable	<u>107,511</u>
 Total Assets	 <u>1,558,732</u>
 <u>Liabilities</u>	
Accounts Payable and Other Payables	8,896
Due to Other Governments	<u>32,518</u>
 Total Liabilities	 <u>41,414</u>
 <u>Net Position</u>	
Net Investment in Capital Assets	107,511
Unrestricted	<u>1,409,807</u>
 Total Net Position (Deficit)	 <u>\$ 1,517,318</u>

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

Lincoln Parish Communications District

Statement of Activities

For the Year Ended December 31, 2025

		Program Revenue			Net (Expenses)
			Operating	Capital	Revenue and
		Charges For	Grants and	Grants and	Changes in
	<u>Expenses</u>	<u>Services</u>	<u>Contributions</u>	<u>Contributions</u>	<u>Net Position</u>
<u>Governmental Activities</u>					
Public Safety	<u>\$ 617,279</u>	<u>\$ 577,110</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (40,169)</u>
 <u>General Revenues</u>					
					37,989
Investment Earnings					-
Other					<u>-</u>
Total General Revenues					<u>37,989</u>
 Change in Net Position (2,180)					
Net Position - Beginning					<u>1,519,498</u>
Net Position - Ending					<u>\$ 1,517,318</u>

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

Lincoln Parish Communications District

Balance Sheet - Governmental Funds

December 31, 2025

	<u>General Fund</u>	<u>Equipment Reserve Fund</u>	<u>Total Governmental Funds</u>
Assets			
Cash and Cash Equivalents	\$ -	\$ 792,292	\$ 792,292
Investments	-	541,200	541,200
Receivables	119,293	1,531	120,824
Due From Other Funds	-	158,388	158,388
Due From Other Governments	<u>50,164</u>	<u>-</u>	<u>50,164</u>
Total assets	<u>169,457</u>	<u>1,493,411</u>	<u>1,662,868</u>
Liabilities and Fund Balance			
<u>Liabilities</u>			
Cash Overdraft	53,259	-	53,259
Accounts Payable	8,896	-	8,896
Due To Other Funds	158,388	-	158,388
Due To Other Governments	<u>32,518</u>	<u>-</u>	<u>32,518</u>
Total liabilities	<u>253,061</u>	<u>-</u>	<u>253,061</u>
<u>Fund Balance</u>			
Assigned	-	1,493,411	1,493,411
Unassigned	<u>(83,604)</u>	<u>-</u>	<u>(83,604)</u>
Total Fund Balances	<u>(83,604)</u>	<u>1,493,411</u>	<u>1,409,807</u>
Total Liabilities and Fund Balance	<u>\$ 169,457</u>	<u>\$ 1,493,411</u>	<u>\$ 1,662,868</u>

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

Lincoln Parish Communications District

Reconciliation of the Governmental Funds Balance Sheets to the Statement of Net Position December 31, 2025

Total Fund Balances - Governmental Funds \$ 1,409,807

Amounts reported for governmental activities in the statement of net position are different because:

Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds.

107,511

Net Position of Governmental Activities \$ 1,517,318

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

Lincoln Parish Communications District

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

	General Fund	Equipment Reserve Fund	Total Governmental Funds
<u>Revenues:</u>			
User Fees	\$ 577,110	\$ -	\$ 577,110
Investment Earnings	9,872	28,117	37,989
Other	-	-	-
Total revenues	<u>586,982</u>	<u>28,117</u>	<u>615,099</u>
<u>Expenditures:</u>			
Current			
Public Safety			
Professional Services	184,200	100	184,300
System Service and Maintenance	381,863	-	381,863
Equipment Maintenance	19,274	-	19,274
Office Supplies	1,100	-	1,100
Computer Software	3,864	-	3,864
Capital Expenditures	-	-	-
Total expenditures	<u>590,301</u>	<u>100</u>	<u>590,401</u>
Excess (Deficiency) of Revenues Over Expenditures	(3,319)	28,017	24,698
<u>Other Financing Sources (Uses)</u>			
Operating Transfers In	-	-	-
Operating Transfers Out	-	-	-
Net Change in Fund Balances	(3,319)	28,017	24,698
Fund balance - Beginning of Year	<u>(80,285)</u>	<u>1,465,394</u>	<u>1,385,109</u>
Fund balance - End of Year	<u>\$ (83,604)</u>	<u>\$ 1,493,411</u>	<u>\$ 1,409,807</u>

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

Lincoln Parish Communications District

Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances to the Statement of Activities For the Year Ended December 31, 2025

Change in Fund Balances - Governmental Funds	\$	24,698
--	----	--------

Capital outlays are reported in Governmental Funds as expenditures; however, in the Government-Wide Statement of Activities, the cost is reported as an asset and allocated over estimated useful lives as depreciation expense. This is the amount by which depreciation exceeded capital expenditures in the current period.

Depreciation	(26,878)	
Capital Expenditures	<u>-</u>	<u>(26,878)</u>

Change in Net Position - Government-Wide Statement of Activities	\$	<u>(2,180)</u>
--	----	----------------

Lincoln Parish Communications District

Notes to Financial Statements

December 31, 2025

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Lincoln Parish Communications District (the Communications District) is governed by a Board of Commissioners consisting of seven members. Support for operations is provided by user fees assessed from customers. The accompanying policies conform to generally accepted accounting principles for governmental units.

FINANCIAL REPORTING ENTITY

The Governmental Accounting Standards Board (GASB) established criteria for determining which component units should be considered part of a financial reporting entity. The basic criterion for including a potential component unit within a reporting entity is financial accountability. The GASB has set forth criteria to be considered in determining financial accountability. These criteria include:

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 previous criteria, the Communications District is a component unit of the Lincoln Parish Police Jury. The accompanying component unit financial statements present information only on the funds maintained by the Communications District and do not present information on the police jury, 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 Communications District'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 Communications District'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 Communications District as a whole. The effect of most 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 grants.

FUND FINANCIAL STATEMENTS

Funds are separate accounting entities that are designed to assist with demonstrating legal compliance and segregating transactions by activity. The Communications District's funds are exclusively composed of governmental funds. Major individual funds are reported as separate

Lincoln Parish Communications District

Notes to Financial Statements

December 31, 2025

columns in the fund financial statements. Major funds utilized by the Communications District are described as follows:

- General Fund - The General Fund is the primary operating fund. It is used to account for all financial resources except those required to be accounted for in another fund.
- Equipment Reserve Fund – The Equipment Reserve Fund is used to accumulate reserves for the replacement of equipment that is obsolete or has reached the end of its useful life.

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

Government-Wide Financial Statements
Fund Financial Statements

Basis of Accounting

Accrual Basis
Modified Accrual Basis

Measurement Focus

Economic Resources
Current Financial 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 generally considered available if it is collected within 60 days of year end or may otherwise be available to finance current expenditures. In addition, expenses are generally recorded when a liability has been incurred. Furthermore, when the current financial resources measurement focus is used, amounts recorded as assets exclude capital assets and the acquisition of capital assets is treated as an expenditure of funds. In addition, 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 of funds.

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

The budget for the General Fund is proposed by the Director and formally adopted by the Commissioners. The budget is prepared on a basis consistent with generally accepted accounting principles (GAAP). Budgetary amendments involving the transfer of funds from one function to another or involving increases in expenditures resulting from revenues exceeding amounts estimated require approval of the Commissioners. At year end, all appropriations lapse. The Equipment Reserve Fund is not required to adopt a budget.

CAPITAL ASSETS

Capital assets include equipment that is 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 an expenditure rather than asset acquisitions.

All capital assets are reported at historical cost less accumulated depreciation. Capital assets are depreciated using the straight-line method and estimated useful lives ranging from 5 to 15 years. Useful lives are selected depending on the expected durability of the particular asset.

Lincoln Parish Communications District

Notes to Financial Statements

December 31, 2025

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. Highly liquid investments include amounts held in investment pools that hold highly liquid securities.

INVESTMENTS

The District is authorized by state law to acquire certain investment securities including obligations of the United States or its agencies. Investments are reported at fair value based on valuation techniques described in Note 4.

FUND BALANCE CLASSIFICATION

Assignment of fund balances is established by the intent of the Board of Commissioners to use resources for certain purposes. In situations where it is permissible to spend assigned resources, the available assigned resources are typically depleted before consuming unrestricted resources.

NOTE 2 - CASH AND CASH EQUIVALENTS

Deposits in financial institutions totaled \$738,969 (collected bank balance). These deposits are secured from risk by \$250,000 in Federal Deposit Insurance, irrevocable standby letters of credit from the Federal Home Loan Bank of Dallas in the amount of \$512,000, and pledged securities with a market value of \$60,223. The pledged securities are held by a custodial bank in the name of the pledging institution (fiscal agent). However, State Law imposes a statutory requirement on the custodial bank to advertise and sell the pledged securities within ten (10) days of being notified that the fiscal agent has failed to pay deposited funds upon demand.

The Communications District limits credit risk by requiring pledged securities in the manner described above.

NOTE 3 - RECEIVABLES

Receivables at year end are summarized as follows:

<u>Accounts Receivable</u>	
User Fees	\$ 119,293
Accrued Interest	1,531
Total Receivables	\$ 120,824
<u>Due From Other Governments</u>	
Lincoln Parish Police Jury	\$ 25,704
Lincoln Parish GIS District	24,460
Total Due From Other Governments	\$ 50,164

NOTE 4 – INVESTMENTS

The Communications District's investment policy outlines permissible investment vehicles for earning a secure return on investments held for future use. Investments held at year end are summarized as follows:

	Total Investments	Quoted Prices in Active Markets for Identical Assets (Level 1)	Significant Other Observable Inputs (Level 2)	Significant Unobservable Inputs (Level 3)
Money Market	\$ 302,798	\$ 302,798	\$ ----	\$ ----
US Agency Backed Securities	238,402	----	238,402	----
Total	\$ 541,200	\$ 302,798	\$ 238,402	\$ ----

Lincoln Parish Communications District

Notes to Financial Statements

December 31, 2025

Fair value for securities classified as Level 1 is based on quoted prices in active markets. Securities classified in Level 2 of the fair value hierarchy are valued using evaluations, which may be matrix or model-based techniques. These estimates are obtained from various sources and assume normal market conditions and transaction volumes.

Custodial Credit Risk

The custodial credit risk for investments is the risk that, in the event of the failure of the counterparty, the government will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. The District's investments in United States government securities are held by the District's agent in the District's name. Therefore, the District had no custodial credit risk rel

Credit Risk

The District typically manages credit risk by limiting investments to securities that are guaranteed by the United States government, issued by agencies of the United States government or issued by organizations that receive investment grade ratings from a recognized rating agency. The investments described above are typically not rated by recognized credit rating agencies. Information regarding credit risk is provided as follows:

- United States Agency Securities are rated investment grade (AA+) by Standard and Poor.

Interest Rate Risk

Interest rate risk refers to exposure to fair value losses arising from increasing interest rates. Interest rate risk is managed by investing in securities with limited maturity durations. Maturity schedules associated with these investment securities are presented as follows:

	Investment Maturities (In Years)				
	Fair Value	Less Than 1	1 – 5	6 – 10	More Than 10
United States Agency Securities	\$ 238,402	\$ 130,321	\$ ----	\$ ----	\$ 108,081

Concentration of Credit Risk

The District's investment policy limits the District's investment instruments to: 1) certificates of deposit; 2) certain direct obligations of the U.S. Government; 3) bonds, debentures, notes, or other evidence of indebtedness issued or guaranteed by federal agencies and provided such obligations are backed by the full faith and credit of the United States of America; and 4) the Louisiana Asset Management Pool.

NOTE 5 – INTERFUND BALANCES

The General Fund routinely makes collections on behalf of other funds. Balances resulting from collections of this nature are summarized as follows:

	Due From Other Funds	Due To Other Funds	Net
General	\$ ----	\$ (158,388)	\$ (158,388)
Equipment Reserve Fund	158,388	----	158,388
Total	<u>\$ 158,388</u>	<u>\$ (158,388)</u>	<u>\$ ----</u>

NOTE 6 – CAPITAL ASSETS

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

Lincoln Parish Communications District

Notes to Financial Statements

December 31, 2025

	Beginning Balance	Additions	Disposals	Ending Balance
<u>Capital Assets Being Depreciated:</u>				
Machinery & Equipment	\$ 650,559	\$ ----	\$ ----	\$ 650,559
Less Accumulated Depreciation	(516,170)	(26,878)	----	(543,048)
Total Net of Depreciation	<u>\$ 134,389</u>	<u>\$ (26,878)</u>	<u>\$ ----</u>	<u>\$ 107,511</u>

NOTE 7 – PAYABLES

Accounts payable at year end are summarized as follows:

<u>Accounts Payable</u>	
Payable to Vendors	<u>\$ 8,896</u>
 Total Payables	 <u>\$ 8,896</u>
 <u>Due To Other Governments</u>	
State of Louisiana	\$ 32,363
Lincoln Parish Police Jury	<u>155</u>
 Total Due To Other Governments	 <u>\$ 32,518</u>

NOTE 8 - RISK MANAGEMENT

The Communications District 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 Communications District 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 9 – CONTINGENCIES:

Existing conditions that may have financial consequences are referred to as contingencies. Contingencies existing at December 31, 2025 are described as follows:

LITIGATION:

Like most governmental units with extensive and diverse operations, the Communications District is occasionally named as a defendant in litigation. The Communications District has insurance to protect against the possibility of unfavorable judgments and at year end management does not expect any financial exposure related to litigation.

Lincoln Parish Communications District

Statement of Revenue, Expenditures and Changes in Fund Balance - Budget vs Actual

General Fund

For the Year Ended December 31, 2025

	Budgeted Amounts		Variance - Original Budget and Final Budget	Actual	Variance - Final Budget and Actual
	Original	Final			
Revenues:					
User Fees	\$ 665,000	\$ 582,000	\$ (83,000)	\$ 577,110	\$ (4,890)
Investment Earnings	10,000	10,000	-	9,872	(128)
Other	-	-	-	-	-
Total revenues	675,000	592,000	(83,000)	586,982	(5,018)
Expenditures:					
Current					
Public Safety					
Professional Services	189,400	190,200	800	184,200	6,000
System Service and Maintenance	450,000	375,688	(74,312)	381,863	(6,175)
Equipment Maintenance	9,204	20,000	10,796	19,274	726
Office Supplies	2,050	2,050	-	1,100	950
Computer Software	4,000	4,000	-	3,864	136
Capital Expenditures	20,000	-	(20,000)	-	-
Total expenditures	674,654	591,938	(82,716)	590,301	1,637
Excess (Deficiency) of Revenues Over Expenditures	346	62	(284)	(3,319)	(3,381)
Other Financing Sources (Uses)					
Operating Transfers In	-	-	-	-	-
Operating Transfers Out	-	-	-	-	-
Net Change in Fund Balances	\$ 346	\$ 62	\$ (284)	\$ (3,319)	\$ (3,381)

Note to Budgetary Comparison Schedule

Original budgets were amended to address matters that were not anticipated when the original budget was adopted and to decrease User Fees revenues and expenditures for telephone circuits.

Variances between the final budget and actual amounts were consistent with expectations and within acceptable parameters.

Lincoln Parish Communications District

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

Compensation	\$	-
Benefits	\$	-
Reimbursements	\$	-

Lincoln Parish Communications District has no employees and accordingly, there are no payments to an Agency Head or Chief Executive Officer. Duties are performed by the Lincoln Parish Geographic Information System District.



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

To the Board of Commissioners
Lincoln Parish Communications District

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 and each major fund of Lincoln Parish Communications District, as of and for the year ended December 31, 2025, and the related notes to the financial statements, which collectively comprise Lincoln Parish Communications District's basic financial statements, and have issued our report thereon dated August 21, 2026.

REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING

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

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

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

REPORT ON COMPLIANCE AND OTHER MATTERS

As part of obtaining reasonable assurance about whether Lincoln Parish Communications District's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed one instance of noncompliance or other matters that is required to be reported under *Government Auditing Standards* and which is described in the accompanying schedule of findings as item 2025-001.



Rozier, McKay & Willis
Certified Public Accountants
Voice: 318.442.1608

160 Browns Bend Road
Alexandria, Louisiana 71303
Online: CenlaCPAs.com

LINCOLN PARISH COMMUNICATIONS DISTRICT'S RESPONSE TO FINDING

Government Auditing Standards requires the auditor to perform limited procedures on the response to the findings identified in our audit and described in the accompanying Managements' Corrective Action Plan. The 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.



Rozier, McKay & Willis
Certified Public Accountants
August 21, 2026

Lincoln Parish Communications District

Schedule of Findings

For the Year Ended December 31, 2025

Part I

Summary of Auditor's Results

FINANCIAL STATEMENTS

- The Independent Auditor's Report on the financial statements for Lincoln Parish Communications District as of December 31, 2025 and for the year then ended expressed an unmodified opinion.
- No deficiencies in internal control over financial reporting were reported in connection with the audit.
- One instance of noncompliance material to the financial statements was detected.

Part II

Findings Relating to the Financial Statements Which are Required to be Reported in Accordance with Governmental Auditing Standards:

2025-001	Late Filing of Audit
Condition	The audit report was completed after the statutory deadline of June 30, 2026.
Criteria	Louisiana Audit Law requires entities to submit their audit report no later than six months after the end of their fiscal year.
Cause	The delay in filing was due to changes in management, implementation of new controls and the engagement of a new audit firm for this fiscal year. Implementing these changes delayed the commencement of the current year audit.
Effect	It was necessary to request a 90 day extension, which was granted by the Louisiana Legislative Auditor.
Recommendation	We recommend management continue its efforts to accelerate completion of the financial reporting process, which will enable auditors to complete audits in a timely fashion in subsequent periods.

Part III

Findings and Questioned Costs for Federal Awards Which Shall Include Audit Findings as Defined by the Uniform Guidance:

- None

Lincoln Parish Communications District
Management's Corrective Action Plan
December 31, 2025

SECTION I Internal Control and Compliance Material to the Financial Statements	
<u>2025-001: Late Filing of Audit</u> The audit was not completed within the time frame allowed by State Law.	<u>2025-001: Response</u> We believe this issue will not repeat itself in the future, and that we will have our financial information to our audit firm in sufficient time to enable the audit to be submitted timely.
SECTION II Internal Control and Compliance Material to Federal Awards	
No findings were reported in the schedule of findings.	Response – N/A
SECTION III Management Letter	
No management letter was issued with this report.	Response – N/A

Lincoln Parish Communications District
Schedule of Prior Year Findings and Responses
December 31, 2025

SECTION I Internal Control and Compliance Material to the Financial Statements	
<u>2024-001: INTERNAL CONTROLS OVER JOURNAL ENTRIES</u> During our audit, we noted that the entity does not have adequate internal controls in place over the preparation, approval, and posting of journal entries. Specifically, we observed that journal entries are being prepared and posted by the same individual without independent review or approval. In some cases, there was no documentation of the rationale or supporting evidence for manual journal entries.	<u>Resolved</u>
<u>2024-002: FIVE PERCENT BUDGET VARIANCE</u> Total actual revenues had a shortfall of more than five percent when compared to budgeted revenues.	<u>Resolved</u>
SECTION II Internal Control and Compliance Material to Federal Awards	
No findings were reported in the schedule of findings.	Response – N/A
SECTION III Management Letter	
No management letter was issued with this report.	Response – N/A

APPENDIX A

Statewide Agreed-Upon Procedures



Independent Accountant's Report
On Applying Agreed-Upon Procedures

To the Lincoln Parish Communications District and
the Louisiana Legislative Auditor:

We have performed the procedures enumerated below, which were agreed to by the Lincoln Parish Communications District (the 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.

The entity 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 described above. Additionally, LLA has agreed to and acknowledged that the procedures performed are appropriate for its purposes. This report may not be suitable for any other purpose. The procedures performed may not address all the items of interest to a user of this report and may not meet the needs of all users of this report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes.

We were engaged 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 entity 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.

Rozier, McKay & Willis
Certified Public Accountants
Alexandria, Louisiana
August 21, 2026



Rozier, McKay & Willis
Certified Public Accountants
Voice: 318.442.1608

160 Browns Bend Road
Alexandria, Louisiana 71303
Online: CenlaCPAs.com

Lincoln Parish Communications District

Statewide Agreed-Upon Procedures

Schedule of Procedures, Results and Managements' Response (Continued)

Written Policies and Procedures		
Agreed-Upon Procedure	Results	Managements' Response
1 Obtain and inspect the entity's written policies and procedures and observe that they address each of the following categories and subcategories. • Budgeting • Purchasing • Disbursements • Receipts • Payroll/Personnel • Contracting • Credit Cards • Travel and expense reimbursements • Ethics • Debt Service • Disaster Recovery / Business Continuity • Sexual Harassment	Policies were provided for the following categories: • Budgeting • Disbursements • Receipts • Payroll/Personnel • Credit Cards • Travel and Expense Reimbursement • Debt Service Policies related to the following functions were limited and did not specifically address all suggested components: • Purchasing • Contracting • Ethics • Disaster Recovery / Business Continuity • Sexual Harassment	<i>Management will revise the written policies and procedures to include applicable elements.</i>

Lincoln Parish Communications District

Statewide Agreed-Upon Procedures

Schedule of Procedures, Results and Managements' Response (Continued)

Board (or Finance Committee)		
Agreed-Upon Procedure	Results	Managements' Response
2 Obtain and inspect the board/finance committee minutes for the fiscal period, as well as the board's enabling legislation, charter, bylaws, or equivalent document in effect during the fiscal period, and: a) Observe that the board/finance committee met with a quorum at least monthly, or on a frequency in accordance with the board's enabling legislation, charter, bylaws, or other equivalent document. b) For those entities reporting on the governmental accounting model, observe that the minutes referenced or included monthly budget-to-actual comparisons on the general fund and major special revenue funds, as well as monthly financial statements (or budget-to-actual comparisons, if budgeted) for major proprietary funds. <i>Alternately, for those entities reporting on the non-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.</i>	Monthly meetings are not necessary; the board meets as needed. Budget to actual comparisons are reviewed monthly, however the minutes do not include a reference.	<i>N/A – No findings or criticisms were reported.</i> <i>Although the board does not meet every month, budget-to-actual comparisons are reviewed monthly. Moving forward, the minutes will reflect this action.</i>

Lincoln Parish Communications District

Statewide Agreed-Upon Procedures

Schedule of Procedures, Results and Managements' Response (Continued)

Board (or Finance Committee)		
Agreed-Upon Procedure	Results	Managements' Response
c) For governmental entities, obtain the prior year audit report and observe the unrestricted fund balance in the general fund. If the general fund had a negative ending unrestricted 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 unrestricted fund balance in the general fund.	N/A	<i>N/A – No findings or criticisms were reported.</i>
d) 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.	The board did not receive written updates on the progress of resolving audit findings.	<i>Management will provide the board with written updates about the progress of resolving audit findings.</i>

Lincoln Parish Communications District

Statewide Agreed-Upon Procedures

Schedule of Procedures, Results and Managements' Response (Continued)

Bank Reconciliations		
Agreed-Upon Procedure	Results	Managements' Response
3 Obtain a listing of client 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 selected each account, and observe that: a) Bank reconciliations include evidence that they were prepared within 2 months of the related statement closing date (e.g., initialed and dated, electronically logged); b) Bank reconciliations include evidence that a member of management/board member who does not handle cash, post ledgers, or issue checks has reviewed each bank reconciliation (e.g., initialed and dated, electronically logged); and c) Management has documentation reflecting that it has researched reconciling items that have been outstanding for more than 12 months from the statement closing date, if applicable.	Bank reconciliations were not prepared within two months of the related statement closing date. Bank reconciliations did not include evidence that a member of management reviewed the reconciliation. There was no evidence of research for reconciling items that have been outstanding for more than 12 months.	<i>Management will prepare bank reconciliations within two months of the closing date.</i> <i>Management will properly document when a member of management has reviewed the bank reconciliation.</i> <i>Management will research reconciling items that have been outstanding for more than 12 months.</i>

Lincoln Parish Communications District

Statewide Agreed-Upon Procedures

Schedule of Procedures, Results and Managements' Response (Continued)

Collections (excluding EFTs)		
Agreed-Upon Procedure	Results	Managements' Response
4 Obtain a listing of <u>deposit sites</u> 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).	A list of sites and the necessary representations were obtained.	<i>N/A – No findings or criticisms were reported.</i>
5 For each deposit site selected, obtain a listing of collection locations and management's representation that the listing is complete. Randomly select one collection location for each deposit site (i.e. 5 collection locations for 5 deposit sites), obtain and inspect written policies and procedures relating to employee job duties (if no written policies or procedures, inquire of employees about their job duties) at each collection location, and observe that job duties are properly segregated at each collection location such that: a) Employees that are responsible for cash collections do not share cash drawers/registers. b) Each employee responsible for collecting cash is not responsible for preparing/making bank deposits, unless another employee/official is responsible for reconciling collection documentation (e.g. pre-numbered receipts) to the deposit.	Employees do not share cash collection responsibilities. Deposits are prepared by an employee that does not engage in collections.	<i>N/A – No findings or criticisms were reported.</i> <i>N/A – No findings or criticisms were reported.</i>

Lincoln Parish Communications District

Statewide Agreed-Upon Procedures

Schedule of Procedures, Results and Managements' Response (Continued)

Collections (excluding EFTs)		
Agreed-Upon Procedure	Results	Managements' Response
c) Each employee responsible for collecting cash is not responsible for posting collection entries to the general ledger or subsidiary ledgers, unless another employee/official is responsible for reconciling ledger postings to each other and to the deposit.	Collections are posted by personnel that are not engaged in collections.	<i>N/A – No findings or criticisms were reported.</i>
d) The employee(s) responsible for reconciling cash collections to the general ledger and/or subsidiary ledgers, by revenue source and/or agency fund additions are not responsible for collecting cash, unless another employee verifies the reconciliation.	The employees responsible for reconciling cash collections to the general ledger are not responsible for collecting cash.	<i>N/A – No findings or criticisms were reported.</i>
6 Inquire of management that all employees who have access to cash are covered by a bond or insurance policy for theft.	The applicable employees are bonded.	<i>N/A – No findings or criticisms were reported.</i>
7 Randomly select two deposit dates for each of the 5 bank accounts selected for procedure #3 under "Bank Reconciliations" above (select the next deposit date chronologically if no deposits were made on the dates randomly selected and randomly select a deposit if multiple deposits are made on the same day) . Alternately, the practitioner may use a source document other than bank statements when selecting the deposit dates for testing, such as a cash collection log, daily revenue report, receipt book, etc. Obtain supporting documentation for each of the 10 deposits and:		
a. Observe that receipts are sequentially pre-numbered.	No currency was involved in the transaction; receipts were limited to checks arriving by mail.	<i>N/A – No findings or criticisms were reported.</i>

Lincoln Parish Communications District

Statewide Agreed-Upon Procedures

Schedule of Procedures, Results and Managements' Response (Continued)

Collections (excluding EFTs)		
Agreed-Upon Procedure	Results	Managements' Response
b. Trace sequentially pre-numbered receipts, system reports, and other related collection documentation to the deposit slip.	For each transaction selected, receipts and other documentation agree with deposit slips.	<i>N/A – No findings or criticisms were reported.</i>
c. Trace the deposit slip total to the actual deposit per the bank statement.	For each transaction selected, deposit slips agree with bank statements.	<i>N/A – No findings or criticisms were reported.</i>
d. 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).	Deposits were not made within one business day of receipt.	<i>Management will ensure that receipts are deposited in a timely manner upon collection.</i>
e. Trace the actual deposit per the bank statement to the general ledger.	For each transaction selected, deposit documentation agreed with the general ledger.	<i>N/A – No findings or criticisms were reported.</i>

Lincoln Parish Communications District

Statewide Agreed-Upon Procedures

Schedule of Procedures, Results and Managements' Response (Continued)

Non-Payroll Disbursements – General (excluding credit card/debit card/fuel card/P-Card purchases or payments)		
Agreed-Upon Procedure	Results	Managements' Response
8 Obtain a listing of locations that process payments for the fiscal period and management's representation that the listing is complete. Randomly select 5 locations (or all locations if less than 5).	A list and the necessary representations were provided.	<i>N/A – No findings or criticisms were reported.</i>
9 For each location selected under #8 above, obtain a listing of those employees involved with non-payroll purchasing and payment functions. Obtain written policies and procedures relating to employee job duties (if the agency has no written policies and procedures, inquire of employees about their job duties), and observe that job duties are properly segregated such that: a) At least two employees are involved in initiating a purchase request, approving a purchase, and placing an order/making the purchase. b) At least two employees are involved in processing and approving payments to vendors. c) The employee responsible for processing payments is prohibited from adding/modifying vendor files, unless another employee is responsible for periodically reviewing changes to vendor files.	Multiple employees are involved in purchasing. Multiple employees are involved in processing and approving payments to vendors. The employee responsible for processing payments cannot add and modify vendors.	<i>N/A – No findings or criticisms were reported.</i> <i>N/A – No findings or criticisms were reported.</i> <i>N/A – No findings or criticisms were reported.</i>

Lincoln Parish Communications District

Statewide Agreed-Upon Procedures

Schedule of Procedures, Results and Managements' Response (Continued)

Non-Payroll Disbursements – General (excluding credit card/debit card/fuel card/P-Card purchases or payments)		
Agreed-Upon Procedure	Results	Managements' Response
d) Either the employee/official responsible for signing checks mails the payment or gives the signed checks to an employee to mail who is not responsible for processing payments.	The employee that mails checks is not responsible for processing payments.	<i>N/A – No findings or criticisms were reported.</i>
10 For each location selected under #8 above, obtain the entity's non-payroll disbursement transaction population (excluding cards and travel reimbursements) and obtain management's representation that the population is complete. Randomly select 5 disbursements for each location, obtain supporting documentation for each transaction and:		
a. Observe that the disbursement matched the related original invoice/billing statement.	All disbursements were matched to original invoices.	<i>N/A – No findings or criticisms were reported.</i>
b. Observe that the disbursement documentation included evidence (e.g., initial/date, electronic logging) of segregation of duties tested under #9, as applicable.	Evidence of segregation was apparent.	<i>N/A – No findings or criticisms were reported.</i>
11 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	Invoices were available for each electronic disbursement tested and approval was documented.	<i>N/A – No findings or criticisms were reported.</i>

Lincoln Parish Communications District**Statewide Agreed-Upon Procedures****Schedule of Procedures, Results and Managements' Response (Continued)**

Non-Payroll Disbursements – General (excluding credit card/debit card/fuel card/P-Card purchases or payments)		
Agreed-Upon Procedure	Results	Managements' Response
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.		

Lincoln Parish Communications District

Statewide Agreed-Upon Procedures

Schedule of Procedures, Results and Managements' Response (Continued)

Credit Cards/Debit Cards/Fuel Cards/P-Cards		
Agreed-Upon Procedure	Results	Managements' Response
12 Obtain from management a listing of all active credit cards, bank debit cards, fuel cards, and P-cards (cards) for the fiscal period, including the card numbers and the names of the persons who maintained possession of the cards. Obtain management's representation that the listing is complete.	N/A – The communications district does not have any credit, debit or fuel cards.	<i>N/A – No findings or criticisms were reported.</i>
13 Using the listing prepared by management, randomly select 5 cards (or all cards if less than 5) that were used during the fiscal period. Randomly select one monthly statement or combined statement for each card (for a debit card, randomly select one monthly bank statement), obtain supporting documentation, and:		
a. Observe that there is evidence that the monthly statement or combined statement and supporting documentation (e.g., original receipts for credit/debit card purchases, exception reports for excessive fuel card usage) was reviewed and approved, in writing, by someone other than the authorized card holder.	N/A	<i>N/A – No findings or criticisms were reported.</i>
b. Observe that finance charges and late fees were not assessed on the selected statements.	N/A	<i>N/A – No findings or criticisms were reported.</i>

Lincoln Parish Communications District

Statewide Agreed-Upon Procedures

Schedule of Procedures, Results and Managements' Response (Continued)

Credit Cards/Debit Cards/Fuel Cards/P-Cards		
Agreed-Upon Procedure	Results	Managements' Response
14 Using the monthly statements or combined statements selected under #12 above, excluding fuel cards, randomly select 10 transactions (or all transactions if less than 10) from each statement, and obtain supporting documentation for the transactions (i.e. each card should have 10 transactions subject to testing). For each transaction, observe 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).	N/A	<i>N/A – No findings or criticisms were reported.</i>

Lincoln Parish Communications District

Statewide Agreed-Upon Procedures

Schedule of Procedures, Results and Managements' Response (Continued)

Travel and Expense Reimbursement		
Agreed-Upon Procedure	Results	Managements' Response
15 Obtain from management a listing of all travel and travel-related expense reimbursements during the fiscal period and management's representation that the listing or general ledger is complete. Randomly select 5 reimbursements, obtain the related expense reimbursement forms/prepaid expense documentation of each selected reimbursement, as well as the supporting documentation. For each of the 5 reimbursements selected:	There are no reimbursements for the period.	
a. If reimbursed using a per diem, agree the reimbursement rate to those rates established either by the State of Louisiana or the U.S. General Services Administration (www.gsa.gov).	N/A	<i>N/A – No findings or criticisms were reported.</i>
b. If reimbursed using actual costs, observe that the reimbursement is supported by an original itemized receipt that identifies precisely what was purchased.	N/A	<i>N/A – No findings or criticisms were reported.</i>
c. 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 policy (procedure #1h).	N/A	<i>N/A – No findings or criticisms were reported.</i>

Lincoln Parish Communications District**Statewide Agreed-Upon Procedures****Schedule of Procedures, Results and Managements' Response (Continued)**

Travel and Expense Reimbursement		
Agreed-Upon Procedure	Results	Managements' Response
d. Observe that each reimbursement was reviewed and approved, in writing, by someone other than the person receiving reimbursement.	N/A	<i>N/A – No findings or criticisms were reported.</i>

Schedule of Procedures, Results and Managements' Response (Continued)

-A16-

Lincoln Parish Communications District

Statewide Agreed-Upon Procedures

Schedule of Procedures, Results and Managements' Response (Continued)

Payroll and Personnel		
Agreed-Upon Procedure	Results	Managements' Response
17 Obtain a listing of employees/elected officials employed during the fiscal period and management's representation that the listing is complete. Randomly select 5 employees/officials, obtain related paid salaries and personnel files, and agree paid salaries to authorized salaries/pay rates in the personnel files.	N/A – The entity does not have paid employees or officials.	<i>N/A – No findings or criticisms were reported.</i>
18 Randomly select one pay period during the fiscal period. For the 5 employees/officials selected under #16 above, obtain attendance records and leave documentation for the pay period, and:		
a. Observe that all selected employees/officials documented their daily attendance and leave (e.g., vacation, sick, compensatory).	N/A	<i>N/A – No findings or criticisms were reported.</i>
b. Observe that supervisors approved the attendance and leave of the selected employees/officials.	N/A	<i>N/A – No findings or criticisms were reported.</i>
c. Observe that any leave accrued or taken during the pay period is reflected in the entity's cumulative leave records.	N/A	<i>N/A – No findings or criticisms were reported.</i>
19 Obtain a listing of those employees/officials that received termination payments during the fiscal period and management's representation that the list is complete. Randomly select two employees/officials, obtain related documentation of the hours and pay rates used in management's termination	N/A	<i>N/A – No findings or criticisms were reported.</i>

Lincoln Parish Communications District

Statewide Agreed-Upon Procedures

Schedule of Procedures, Results and Managements' Response (Continued)

Payroll and Personnel		
Agreed-Upon Procedure	Results	Managements' Response
payment calculations, agree the hours to the employee/officials' cumulate leave records, and agree the pay rates to the employee/officials' authorized pay rates in the employee/officials' personnel files.		
20 Obtain management's representation that employer and employee portions of payroll taxes, retirement contributions, health insurance premiums, and workers' compensation premiums have been paid, and associated forms have been filed, by required deadlines.	N/A	<i>N/A – No findings or criticisms were reported.</i>

Lincoln Parish Communications District

Statewide Agreed-Upon Procedures

Schedule of Procedures, Results and Managements' Response (Continued)

Ethics		
Agreed-Upon Procedure	Results	Managements' Response
21 Using the 5 randomly selected employees/officials from procedure #16 under "Payroll and Personnel" above, obtain ethics documentation from management, and:	N/A – This entity does not have paid employees or officials.	
a. Observe that the documentation demonstrates each employee/official completed one hour of ethics training during the fiscal period.	N/A	<i>N/A – No findings or criticisms were reported.</i>
b. Observe that the documentation demonstrates each employee/official attested through signature verification that he or she has read the entity's ethics policy during the fiscal period.	N/A	<i>N/A – No findings or criticisms were reported.</i>
22 Inquire and/or observe whether the agency has appointed an ethics designee as required by R.S. 42:1170.	N/A	<i>N/A – No findings or criticisms were reported.</i>

Lincoln Parish Communications District

Statewide Agreed-Upon Procedures

Schedule of Procedures, Results and Managements' Response (Continued)

Debt Service		
Agreed-Upon Procedure	Results	Managements' Response
23 Obtain a listing of bonds/notes issued during the fiscal period and management's representation that the listing is complete. Select all bonds/notes on the listing, obtain supporting documentation, and observe that State Bond Commission approval was obtained for each bond/note issued.	N/A – Based on the representation provided no debt was issued during the period.	<i>N/A – No findings or criticisms were reported.</i>
24 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.	N/A – The Communications District has no debt obligations.	<i>N/A – No findings or criticisms were reported.</i>

Lincoln Parish Communications District

Statewide Agreed-Upon Procedures

Schedule of Procedures, Results and Managements' Response (Continued)

Fraud Notice		
Agreed-Upon Procedure	Results	Managements' Response
25 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.	Management has represented that no misappropriations occurred.	<i>N/A – No findings or criticisms were reported.</i>
26 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.	The notice was posted as required.	<i>N/A – No findings or criticisms were reported.</i>

Lincoln Parish Communications District

Statewide Agreed-Upon Procedures

Schedule of Procedures, Results and Managements' Response (Continued)

Information Technology Disaster Recovery /Business Continuity		
Agreed-Upon Procedure	Results	Managements' Response
27 Perform the following procedures, verbally discuss the results with management, and report "We performed the procedure and discussed the results with management."		
a. Obtain and inspect the entity's most recent documentation that it has backed up its critical data (if no written documentation, inquire of personnel responsible for backing up critical data) and observe that such backup occurred within the past week. If backups are stored on a physical medium (e.g., tapes, CDs), observe evidence that backups are encrypted before being transported.	We performed the procedure and discussed the results with management.	<i>N/A – No findings or criticisms were reported.</i>
b. Obtain and inspect the entity's most recent documentation that it has tested/verified that its backups can be restored (if no written documentation, inquire of personnel responsible for testing/verifying backup restoration) and observe evidence that the test/verification was successfully performed within the past 3 months.	We performed the procedure and discussed the results with management.	<i>N/A – No findings or criticisms were reported.</i>
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.	We performed the procedure and discussed the results with management.	<i>N/A – No findings or criticisms were reported.</i>

Lincoln Parish Communications District

Statewide Agreed-Upon Procedures

Schedule of Procedures, Results and Managements' Response (Continued)

Information Technology Disaster Recovery /Business Continuity		
Agreed-Upon Procedure	Results	Managements' Response
28 Randomly select 5 terminated employees (or all terminated employees if less than 5) using the list of terminated employees obtained in procedure #9C. Observe evidence that the selected terminated employees have been removed or disabled from the network.	N/A – This entity does not have paid employees or officials.	<i>N/A – No findings or criticisms were reported.</i>
29 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 ¹ . The requirements are as follows: 1. Hired before June 9, 2020 - completed the training; and 2. Hired on or after June 9, 2020 - completed the training within 30 days of initial service or employment.	N/A – This entity does not have paid employees or officials.	<i>N/A – No findings or criticisms were reported.</i>

Lincoln Parish Communications District

Statewide Agreed-Upon Procedures

Schedule of Procedures, Results and Managements' Response (Continued)

Sexual Harassment		
Agreed-Upon Procedure	Results	Managements' Response
30 Using the 5 randomly selected employees/officials from procedure #16 under "Payroll and Personnel" above, obtain sexual harassment training documentation from management, and observe the documentation demonstrates each employee/official completed at least one hour of sexual harassment training during the calendar year.	N/A – This entity does not have paid employees or officials.	<i>N/A – No findings or criticisms were reported.</i>
31 Observe the entity has posted its sexual harassment policy and complaint procedure on its website (or in a conspicuous location on the entity's premises if the entity does not have a website).	N/A	<i>N/A – No findings or criticisms were reported.</i>
32 Obtain the entity's annual sexual harassment report for the current fiscal period, observe that the report was dated on or before February 1, and observe it includes the applicable requirements of R.S. 42:344: a. Number and percentage of public servants in the agency who have completed the training requirements; b. Number of sexual harassment complaints received by the agency; c. Number of complaints which resulted in a finding that sexual harassment occurred; d. Number of complaints in which the finding of sexual harassment resulted in discipline or corrective action; and e. Amount of time it took to resolve each complaint.	N/A	<i>N/A – No findings or criticisms were reported.</i>