

WARD MARSHAL, CITY COURT OF OAKDALE & WARD 5 OF ALLEN PARISH
Oakdale, Louisiana

**ANNUAL FINANCIAL STATEMENTS AND
INDEPENDENT ACCOUNTANT'S REPORTS**

For the Year Ended December 31, 2025

ROYCE T. SCIMEMI, CPA, APAC
Oberlin, LA

WARD MARSHAL, CITY COURT OF OAKDALE & WARD 5 OF ALLEN PARISH
Oakdale, Louisiana

**ANNUAL FINANCIAL STATEMENTS
AND INDEPENDENT ACCOUNTANT'S REPORTS
For the Year Ended December 31, 2025**

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INDEPENDENT ACCOUNTANT'S REVIEW REPORT

June 29, 2026

Honorable Leo C. Montou

Ward Marshal, City Court of Oakdale & Ward 5 of Allen Parish

Oakdale, Louisiana

We have reviewed the accompanying financial statements of the governmental activities, the sole governmental fund, and the sole fiduciary fund of the Ward Marshal, City Court of Oakdale & Ward 5 of Allen Parish (the Marshal) as of and for the year ended December 31, 2025, and the related notes to the financial statements, which collectively comprise the Marshal's basic financial statements as listed in the table of contents. A review includes primarily applying analytical procedures to management's financial data and making inquiries of the 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 taken 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 the financial statements that are free from material misstatement whether due to fraud or error.

Accountant's Responsibilities. 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, and the standards applicable to review engagements contained in *Government Auditing Standards* issued by the United States Comptroller General. 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.

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

Required Supplementary Information.

Accounting principles generally accepted in the United States of America require that the budgetary comparison schedule (on page 27) be presented to supplement the basic financial statements. Such information, although not a required part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting and for placing the basic financial statements in an appropriate operational, economic, or historical context. This information is the responsibility of management. We have reviewed the information and, based on our review, we are not aware of any material modifications that should be made to the information in order for it to be in accordance with accounting principles generally accepted in the United States of America. We have not audited this required supplementary information and, accordingly, do not express an opinion on such information.

Management has omitted the 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 statements in an appropriate operational, economic, or historical context.

Supplementary Information. The accompanying schedule of compensation, benefits and other payments to agency head, political subdivision head, or chief executive officer (on page 29) and the accompanying justice system funding schedule – receiving entity (on page 30) are presented for purposes of additional analysis and are not a required part of the basic financial statements but are required by Louisiana Revised Statutes 24:513(A)(3) and 24:515.2, respectively. This information is the responsibility of management. We have reviewed this information and, based on our review, we are not aware of any material modifications that should be made to this information in order for it to be in accordance with accounting principles generally accepted in the United States of America. We have not audited the supplementary information and do not express an opinion on such information.

Royce T. Scimemi, CPA, APAC
Oberlin, Louisiana

Royce T. Scimemi, CPA, APAC

BASIC FINANCIAL STATEMENTS

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

WARD MARSHAL, CITY COURT OF OAKDALE & WARD 5 OF ALLEN PARISH
Oakdale, Louisiana

Statement of Net Position
December 31, 2025

	<u>Primary Government</u>
	<u>Governmental Activities</u>
ASSETS	
Cash	\$ 23,836
Investments	17,353
Accounts receivable	9,404
Capital assets, net	150,332
Total Assets	<u><u>200,925</u></u>
DEFERRED OUTFLOWS OF RESOURCES	
Aggregated deferred outflows	--
Total Deferred Outflows of Resources	<u><u>--</u></u>
LIABILITIES	
Accounts payable	1,702
Payroll liabilities	1,322
Total Liabilities	<u><u>3,024</u></u>
DEFERRED INFLOWS OF RESOURCES	
Aggregated deferred inflows	--
Total Deferred Inflows of Resources	<u><u>--</u></u>
NET POSITION	
Net Invested in capital assets	150,332
Unrestricted	47,569
Total Net Position	<u><u>\$ 197,901</u></u>

See Accompanying Notes and Independent Accountant's Review Report

WARD MARSHAL, CITY COURT OF OAKDALE & WARD 5 OF ALLEN PARISH
Oakdale, Louisiana

Statement of Activities
For the Year Ended December 31, 2025

<u>Functions/Programs</u>	<u>Expenses</u>	<u>Program Revenues</u>			<u>Net (Expense) Revenue Primary Government Governmental Activities</u>
		<u>Charges for Services</u>	<u>Operating Grants and Contributions</u>	<u>Capital Grants and Contributions</u>	
Primary Government					
Governmental Activities:					
Police and court services	\$ 239,587	\$ 138,732	\$ 117,160	\$ --	\$ 16,305
Total Governmental Activities	<u>\$ 239,587</u>	<u>\$ 138,732</u>	<u>\$ 117,160</u>	<u>\$ --</u>	<u>16,305</u>
General Revenues:					
Interest income					1,272
Total General Revenues					<u>1,272</u>
Change in Net Position					17,577
<i>Net Position at Beginning of Period</i>					180,324
Net Position at End of Period					<u>\$ 197,901</u>

See Accompanying Notes and Independent Accountant's Review Report

FUND FINANCIAL STATEMENTS (FFS)

**WARD MARSHAL, CITY COURT OF OAKDALE & WARD 5 OF ALLEN PARISH
Oakdale, Louisiana**

Major Fund Descriptions

Governmental Fund:

General Fund

To account for resources traditionally associated with governments that are not required to be accounted for in another fund.

Fiduciary Fund:

Garnishment Fund

To account for assets held by the Marshal as agent. This fund is used for the collection and disbursement of proceeds from court-ordered garnishment judgments.

WARD MARSHAL, CITY COURT OF OAKDALE & WARD 5 OF ALLEN PARISH
Oakdale, Louisiana

Balance Sheet
Governmental Fund
December 31, 2025

	<u>General Fund</u>
ASSETS	
Cash	\$ 23,836
Investments	17,353
Accounts receivable	9,404
<i>Total Assets</i>	<u>50,593</u>
 DEFERRED OUTFLOWS OF RESOURCES	
Aggregated deferred outflows	--
<i>Total Assets and Deferred Outflows of Resources</i>	<u><u>\$ 50,593</u></u>
 LIABILITIES	
Accounts payable	\$ 1,702
Payroll liabilities	1,322
<i>Total Liabilities</i>	<u>3,024</u>
 DEFERRED INFLOWS OF RESOURCES	
Aggregated deferred inflows	--
<i>Total Liabilities and Deferred Inflows of Resources</i>	<u>3,024</u>
 FUND BALANCE	
Unassigned	47,569
<i>Total Fund Balance</i>	<u>47,569</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balance</i>	<u><u>\$ 50,593</u></u>

See Accompanying Notes and Independent Accountant's Review Report

**WARD MARSHAL, CITY COURT OF OAKDALE & WARD 5 OF ALLEN PARISH
Oakdale, Louisiana**

**Reconciliation of Governmental Fund Balance Sheet to Statement of Net Position
December 31, 2025**

Total Fund Balance - Governmental Fund	\$ 47,569
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Fixed assets are capitalized in the Statement of Net Position and depreciated in the Statement of Activities. These are expensed when acquired in the Statement of Revenues, Expenditures, and Changes in Fund Balance. Fixed assets consist of vehicles and equipment, net of \$110,326 in accumulated depreciation.

	150,332
--	---------

Total Net Position - Governmental Activities	\$ <u>197,901</u>
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See Accompanying Notes and Independent Accountant's Review Report.

WARD MARSHAL, CITY COURT OF OAKDALE & WARD 5 OF ALLEN PARISH
Oakdale, Louisiana

Statement of Revenues, Expenditures, and Changes in Fund Balance
Governmental Fund

For the Year Ended December 31, 2025

	<u>General Fund</u>
Revenues	
Marshal fees	\$ 69,761
Interest income	1,272
Intergovernmental	117,160
Miscellaneous	68,971
Total Revenues	<u>257,164</u>
Expenditures	
<i>Current:</i>	
Automotive	16,151
Contract labor	607
Dues and subscriptions	1,034
Insurance	7,960
Marshal fees	2,946
Office supplies	3,618
Payroll taxes	6,529
Professional fees	8,600
Repairs adh maintenance	1,000
Retirement	10,801
Salaries	97,920
Seminars and training	3,878
Supplies	2,117
Telephone	1,128
Travel	170
Uniforms	3,736
Capital outlay	119,445
Total Expenditures	<u>287,640</u>
Net Change in Fund Balance	(30,476)
<i>Fund Balance at Beginning of Period</i>	78,045
Fund Balance at End of Period	<u><u>\$ 47,569</u></u>

See Accompanying Notes and Independent Accountant's Review Report

**WARD MARSHAL, CITY COURT OF OAKDALE & WARD 5 OF ALLEN PARISH
Oakdale, Louisiana**

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

Total Net Change in Fund Balance - Governmental Fund	\$ (30,476)
Depreciation expense reflected in entity-wide statements and not reflected in governmental fund statements.	(38,894)
Fixed assets expensed as capital outlay in governmental fund statements and capitalized as fixed assets in Statement of Net Position.	119,445
Basis in assets disposed of during the year.	(32,498)
Change in Net Position - Governmental Activities	\$ <u>17,577</u>

See Accompanying Notes and Independent Accountant's Review Report.

**WARD MARSHAL, CITY COURT OF OAKDALE & WARD 5 OF ALLEN PARISH
Oakdale, Louisiana**

**Statement of Fiduciary Net Position – Custodial Fund
December 31, 2025**

ASSETS	<u>Garnishment Fund</u>
Interest-bearing demand deposits	<u>\$ 285</u>
TOTAL ASSETS	<u>\$ 285</u>
NET POSITION	
Restricted for:	
Individuals, organizations and other governments	<u>\$ 285</u>
TOTAL NET POSITION	<u>\$ 285</u>

See Independent Accountant's Review Report.

WARD MARSHAL, CITY COURT OF OAKDALE & WARD 5 OF ALLEN PARISH
Oakdale, Louisiana

Statement of Changes in Fiduciary Net Position – Custodial Fund
For the Year Ended December 31, 2025

	Garnishment <u>Fund</u>
Additions:	
Garnishments	\$ <u>19,386</u>
Total Additions	<u>19,386</u>
 Reductions:	
Settlement to litigants/others	18,240
Marshall fees	<u>1,146</u>
Total Deductions	<u>19,386</u>
 Changes in Fiduciary Net Position	-
 Net Position, beginning of year	<u>285</u>
 Net Position, end of year	\$ <u><u>285</u></u>

See Independent Accountant's Review Report.

WARD MARSHAL, CITY COURT OF OAKDALE & WARD 5 OF ALLEN PARISH
Oakdale, Louisiana

Notes to the Financial Statements
December 31, 2025

INTRODUCTION

The accompanying basic financial statements of Ward Marshal, City Court of Oakdale & Ward 5 of Allen Parish have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles.

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

1. Financial Reporting Entity

The Ward Marshal for the City Court of Oakdale & Ward 5 of Allen Parish (Marshal) is an elected official who serves a six-year term. The Marshal is charged with the responsibility of policing and security for the City Court of Oakdale and Ward 5 of Allen Parish. The operation of the Marshal's office is funded by the Allen Parish Police Jury, fees collected from garnishments and other civil services, and court costs charged by the City Court of Oakdale and Ward 5 of Allen Parish. The Marshal's office is located in a building owned by the City of Oakdale.

The Marshal's accounting and reporting policies conform to generally accepted accounting principles as applied to governments and to the requirements of the industry audit guide, *Audits of State and Local Governments*. In the government-wide financial statements, Financial Accounting Standards Board (FASB) pronouncements and Accounting Principles Board (APB) opinions on or before November 30, 1989, have been applied unless those pronouncements conflict with or contradict GASB pronouncements, in which case, GASB prevails. The accounting and reporting framework and the more significant accounting policies are discussed in subsequent subsections of this note.

The financial statements only include funds and activities that are controlled by the Marshal as an independently elected official. GASB Statement No. 14 established criteria for determining which component units should be considered part of the reporting entity for financial reporting purposes. The basic criterion for including a potential component unit within the reporting entity is financial accountability. The GASB has set forth criteria to be considered in determining financial accountability, including the following:

1. Appointing a voting majority of an organization's governing body, and
 - (a) the ability of the primary government 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 primary government.
2. Organizations for which the primary government does not appoint a voting majority but are fiscally dependent on the primary government.
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.

WARD MARSHAL, CITY COURT OF OAKDALE & WARD 5 OF ALLEN PARISH
Oakdale, Louisiana

Notes to the Financial Statements (Continued)
December 31, 2025

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

The accompanying financial statements present information only on the funds maintained by the Marshal and do not present information on the City of Oakdale, the City Court of Oakdale, or the Allen Parish Police Jury, the general government services provided by those governmental units, or any other governmental units. The Marshal has no component units.

2. Basis of Presentation

The accompanying basic financial statements of the Marshal have been prepared in conformity with generally accepted accounting principles in the United States of America (GAAP) as applied to governmental units. The accompanying basic financial statements have also been prepared in conformity with GASB Statement 34, "Basic Financial Statements-and Management's Discussion and Analysis-For State and Local Governments," issued in June 1999, except that the Marshal has omitted the Management's Discussion and Analysis otherwise required by GASB Statement 34.

Government-Wide Financial Statements

The statement of net position and the statement of activities display information about the Marshal as a whole. These statements include all the financial activities of the Marshal.

The statement of activities presents a comparison between direct expenses and program revenues for each of the functions of the Marshal's governmental activities. Direct expenses are those that are specifically associated with a program or function and, therefore, are clearly identifiable to a particular function. Revenues that are not classified as program revenues are presented as general revenues. Fiduciary funds are not included in the government-wide financial statements.

Fund Financial Statements

The Marshal uses funds to maintain its financial records during the year. Fund accounting is designed to demonstrate legal compliance and to aid management by segregating transactions related to certain Marshal functions and activities. A fund is defined as a separate fiscal and accounting entity with a self-balancing set of accounts. The two funds of the Marshal are classified into two categories: governmental and fiduciary. The emphasis in fund financial statements is on major funds, each displayed in a separate column. A fund is considered major if it is the primary operating fund of the Marshal or its total assets, liabilities, revenues, or expenditures are at least 10% of the corresponding total for all governmental funds. The major funds of the Marshal are described below:

Governmental Fund:

General Fund –

The General Fund, as provided by Louisiana Revised Statute 13:781, is the governmental fund used to account for the operations of the Marshal's office. The various fees and charges due to the Marshal's office are accounted for in this fund. General operation expenditures are paid from this fund. All financial resources, except those required to be accounted for in another fund, are accounted for in the General Fund.

**WARD MARSHAL, CITY COURT OF OAKDALE & WARD 5 OF ALLEN PARISH
Oakdale, Louisiana**

**Notes to the Financial Statements (Continued)
December 31, 2025**

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Fiduciary (Custodial) Fund:

Garnishment Fund –

The Garnishment Fund is used to account for assets held by the Marshal on behalf of outside parties, including other governments, or on behalf of other funds. This fund is the Marshal's only fiduciary fund and is used for the collection and disbursement of proceeds of court-ordered garnishments. The Marshal charges an administrative fee and remits all other funds to the respective creditors. The fund's activities are reported in the statement of fiduciary net position and the statement of changes in fiduciary net position.

3. Measurement Focus/Basis of Accounting

Measurement focus is a term used to describe "which" transactions are recorded within the various financial statements.

In the government-wide statement of net position and statement of activities, the governmental activities are presented using the economic resources measurement focus. The accounting objectives of this measurement focus are the determination of operating income, changes in net position (or cost recovery), and financial position. All assets and liabilities (whether current or non-current) associated with their activities are reported. Equity is classified as net position.

The amounts reflected in the governmental funds are accounted for using a current financial resources measurement focus. With this measurement focus, only current assets and current liabilities are generally included in the balance sheet. The statement of revenues, expenditures, and changes in fund balance reports on the sources (i.e., revenues and other financing sources) and uses (i.e., expenditures and other financing uses) of current financial resources during a given period. These funds use fund balances as their measure of available spendable financial resources at the end of the reporting period. This approach is then reconciled, through adjustment, to a government-wide view of the Marshal's operations. Fiduciary funds are presented on an economic resources measurement focus, similar to the government-wide financial statements. Fiduciary funds are not reflected in the government-wide financial statements because the resources of those funds are not available to support the Marshal's own programs.

Basis of Accounting

Basis of accounting refers to "when" revenues and expenditures are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurement made, regardless of the measurement focus applied.

**WARD MARSHAL, CITY COURT OF OAKDALE & WARD 5 OF ALLEN PARISH
Oakdale, Louisiana**

**Notes to the Financial Statements (Continued)
December 31, 2025**

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

In the government-wide statement of net position and statement of activities, governmental activities are presented using the accrual basis of accounting. Under the accrual basis of accounting, revenues are recognized when earned and expenses are recorded when the liability is incurred or economic asset used. Revenues, expenses, gains, losses, assets, and liabilities resulting from exchange and exchange-like transactions are recognized when the exchange occurs (regardless of when cash is received or disbursed). Revenues, expenses, gains, losses, assets and liabilities resulting from nonexchange transactions are recognized in accordance with the requirements of GASB Statement No. 33, "Accounting and Financial Reporting for Nonexchange Transactions." Similarly, fiduciary funds are presented using the accrual basis of accounting.

The amounts reflected in the governmental funds use the modified accrual basis of accounting. Revenues are recognized when susceptible to accrual (i.e., when they become both measurable and available). Measurable means the amount of the transaction can be determined and available means collectible within the current period or soon enough thereafter to pay liabilities of the current period. The governmental funds use the following practices in recording revenues and expenditures:

Revenues

The Marshal considers all revenues available if they are collected within 60 days after the fiscal year-end. Those revenues susceptible to accrual are court costs and intergovernmental grants. These revenues are recorded when the Marshal is entitled to the funds.

Expenditures

Expenditures are recorded when the related fund liability is incurred, except for the interest and principal payments on long-term debt which are recognized when due, and certain compensated absences and claims and judgments which are recognized when the obligations are expected to be liquidated with expendable available financial resources. Capital expenditures are regarded as expenditures at the time of purchase.

4. Cash and Investments

Cash represents amounts in demand deposits, interest-bearing demand deposits, and time deposits with a maturity date of 90 days or less. These deposits are stated at cost, which approximates market. Certificates of deposit are classified as investments if the original maturity date is greater than 90 days. Under Louisiana law, the Marshal may deposit funds in demand deposits and interest-bearing demand deposits. Louisiana Revised Statute 33:2955 authorizes the Marshal to invest in obligations of the U.S. Treasury or U.S. government agencies, time certificates of deposit of banks organized under the laws of Louisiana and national banks having an office in Louisiana.

WARD MARSHAL, CITY COURT OF OAKDALE & WARD 5 OF ALLEN PARISH
Oakdale, Louisiana

Notes to the Financial Statements (Continued)
December 31, 2025

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Local governments in Louisiana are also authorized to invest in the Louisiana Asset Management Pool, Inc. (LAMP), a non-profit corporation created pursuant to Article 7, Section 14(C) of the Louisiana Constitution and Local Services Law, LSA-R.S. 33:1321-1360 as a pooled investment program. LAMP is governed by a board of directors comprised of the State Treasurer, representatives from various organizations of local government, the Government Finance Officers Association of Louisiana, and the Society of Louisiana CPA's. Only local governments having contracted to participate in LAMP have an investment interest in its pool of assets. The primary objective of LAMP is to provide a safe environment for the placement of public funds in short-term high-quality investments. LAMP is not registered with the SEC as an investment company. LAMP's annual financial statements can be obtained from the Louisiana Legislative Auditor's website.

5. Accounts Receivable

Uncollectible amounts due for court costs, intergovernmental revenues, fees on garnishments and other receivables of governmental funds are recognized as bad debts at the time information becomes available which would indicate that the particular receivable is not collectible.

6. Encumbrance Accounting

Encumbrance accounting, under which purchase orders, contracts and other commitments for the expenditure of moneys are recorded in order to reserve that portion of applicable appropriations, is not employed by the Marshal as an extension of formal budgetary integration in the funds.

7. Budget

A general fund budget is adopted on a basis consistent with accounting principles generally accepted in the United States of America. On or before December 15 of each fiscal year, the budget is prepared by function and activity, based on information from the past year and current year estimates for the next fiscal year. The budget is available for public inspection no later than December 15 and is adopted before the end of the fiscal year. The budget for 2025 consists of the original budget adopted December 7, 2024 which was amended one time on December 31, 2025.

8. Capital Assets

Capital assets are capitalized at historical cost or estimated cost if historical cost is not available. Donated assets are recorded as capital assets at their estimated fair value at the date of donation. The Marshal maintains a threshold level of \$1,500 for capitalizing capital assets. Capital assets are recorded in the statement of net position. Since surplus assets are sold for an immaterial amount when declared as no longer needed for public purposes, no salvage value is taken into consideration for depreciation purposes.

WARD MARSHAL, CITY COURT OF OAKDALE & WARD 5 OF ALLEN PARISH
Oakdale, Louisiana

Notes to the Financial Statements (Continued)
December 31, 2025

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

All capital assets are depreciated using the straight-line method over the following useful lives:

	<u>Estimated Useful Lives</u>
Vehicles	5 Years
Equipment	5-10 Years

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

9. Equity Classification

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

- a. Net investment in capital assets – Consists of capital assets including restricted capital assets, net of accumulated depreciation and reduced by the outstanding balances of any bonds, mortgages, notes, or other borrowings that are attributable to the acquisition, construction, or improvement of those assets.
- b. Restricted net position – Consists of net position with constraints placed on the use either by (1) external groups such as creditors, grantors, contributors, or laws or regulations of other governments; or (2) law through constitutional provisions or enabling legislation.
- c. Unrestricted net position – All other net position that does not meet the definitions of “restricted” or “net investment in capital assets”.

The Marshal’s policy is to use restricted net position prior to the use of unrestricted net position when both restricted and unrestricted net position are available for an expense which has been incurred.

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

- a. Nonspendable – amounts that cannot be spent either because they are in nonspendable form or because they are legally or contractually required to be maintained intact.
- b. Restricted – amounts that can be spent only for specific purposes because of constitutional provisions or enabling legislation or because of constraints that are externally imposed by creditors, grantors, contributors, or the laws or regulation of other governments.
- c. Committed – amounts that can be used for specific purposes determined by a formal action of the Marshal. The Marshal is the highest level of decision-making authority for the Marshal’s office. Commitments may be established, modified, or rescinded only by the Marshal.

WARD MARSHAL, CITY COURT OF OAKDALE & WARD 5 OF ALLEN PARISH
Oakdale, Louisiana

Notes to the Financial Statements (Continued)
December 31, 2025

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

- d. Assigned – amounts that do not meet the criteria to be classified as restricted or committed but that are intended to be used for specific purposes. Under the Marshal's adopted policy, only the Marshal may assign amounts for specific purposes.
- e. Unassigned – all other spendable amounts.

It is the Marshal's policy to use restricted amounts first when both restricted and unrestricted fund balance is available unless prohibited by legal or contractual provisions. Additionally, the Marshal uses committed, assigned, and lastly unassigned amounts of fund balance in that order when expenditures are made.

10. Use of Estimates

The preparation of financial statements in accordance with GAAP requires management to make estimates and assumptions that affect the amounts reported in the financial statements and accompanying notes. Actual results could differ from those estimates.

11. Deferred Outflows of Resources and Deferred Inflows of Resources

In some instances, the GASB requires a government to delay recognition of decreases in net position as expenditures until a future period. In other instances, governments are required to delay recognition of increases in net position as revenues until a future period. In these circumstances, deferred outflows of resources and deferred inflows of resources result from the delayed recognition of expenditures or revenues, respectively. There were no deferred inflows or outflows as of December 31, 2025.

12. Subsequent Events

Management has evaluated subsequent events through June 29, 2026, the date the financial statements were available to be issued.

NOTE B – CASH AND INTEREST BEARING DEPOSITS

As of December 31, 2025, the Marshal had cash deposits in bank accounts (book balances) totaling \$23,836. These deposits are stated at cost, which approximates market.

Custodial credit risk for deposits is the risk that, in the event of the failure of a depository financial institution, the Marshal will not be able to recover its deposits. Under state law, these deposits (or resulting bank balances) must be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent bank. These securities are held in the name of the pledging fiscal agent bank in a holding or custodial bank that is acceptable to both parties. The fair market value of the pledged securities plus the federal deposit insurance must at all times equal or exceed the amount on deposit with the fiscal agent bank. At December 31, 2025, the Marshal had \$24,766 in deposits (collected bank balances), all of which were fully secured from custodial credit risk by federal deposit insurance.

WARD MARSHAL, CITY COURT OF OAKDALE & WARD 5 OF ALLEN PARISH
Oakdale, Louisiana

Notes to the Financial Statements (Continued)
December 31, 2025

NOTE B – CASH AND INTEREST BEARING DEPOSITS (CONTINUED)

Pledged securities in Category 3 include uninsured or unregistered investments for which the securities are held by the broker or dealer, or by its trust department or agent, but not in the Marshal's name. Even though the pledged securities are considered uncollateralized (Category 3), Louisiana Revised Statute 39:1229 imposes a statutory requirement on the custodial bank to advertise and sell the pledged securities after being notified by the Marshal that the fiscal agent has failed to pay deposited funds upon demand.

NOTE C – INVESTMENTS

As of December 31, 2025, the Marshal's investments were as follows:

<u>Investment Type</u>	<u>% of Portfolio</u>	<u>Fair Value</u>	<u>Less Than One Year</u>	<u>One-Five Years</u>
Governmental Activities:				
Louisiana Asset Management Pool (LAMP)	<u>100%</u>	<u>\$17,353</u>	<u>\$17,353</u>	<u>\$ -</u>

The LAMP portfolio includes only securities and other obligation in which local governments in Louisiana are authorized to invest in accordance with LA-R.S. 33:2955. Accordingly, LAMP investments are restricted to securities issued, guaranteed, or backed by the U.S. Treasury, the U.S. Government, or one of its agencies, enterprises, or instrumentalities, as well as repurchase agreements collateralized by those securities. The dollar-weighted-average portfolio maturity of LAMP assets is restricted to not more than 90 days and consists of no securities with a maturity in excess of 397 days or 762 days for U.S. Government floating/variable rate investments. LAMP is designed to be highly liquid to give its participants immediate access to their account balances. The investments in LAMP are stated at fair value based on quoted market rates.

LAMP is not registered with the Securities and Exchange Commission (SEC) as an investment company. LAMP is intended to improve administrative efficiency and increase yield of participating public entities. LAMP's objective is to provide a safe environment for the placement of public funds in short-term, high quality investments. LAMP's portfolio securities are valued at fair value even though the amortized cost method is permitted by Rule 2a-7 of the Investment Company Act of 1940, as amended, which governs registered money market funds. Because LAMP is not a money market fund, it has no obligation to conform to this rule.

The fair value of investments is determined on a weekly basis by LAMP, and the fair value of the District's investment in LAMP is the same as the value of the pool shares. LAMP's separately issued financial statements can be obtained by visiting their website at www.lamppool.com, by telephone at (504) 525-5267, or by mail at 650 Poydras Street, Suite 2220, New Orleans, LA 70130.

Credit Risk– Credit risk is defined as the risk that an issuer or other counterparty to an investment will not fulfill its obligations. LAMP has been assigned a fund rating of AAAm by Standard & Poor's.

WARD MARSHAL, CITY COURT OF OAKDALE & WARD 5 OF ALLEN PARISH
Oakdale, Louisiana

Notes to the Financial Statements (Continued)
December 31, 2025

NOTE C – INVESTMENTS (CONTINUED)

Custodial Credit Risk – For an investment, custodial credit risk is the risk that in the event of the failure of a counterparty, the District 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 requires all investments to be in the District's name and all ownership securities to be evidenced by an acceptable safekeeping receipt issued by a third-party financial institution which is acceptable to the District. LAMP participants' investments in the pool are evidenced by shares of the pool. The investment in LAMP is not exposed to custodial credit risk and is not categorized in the three categories provided by GASB Codification Section 150.164 because the investment is in the pool of funds and therefore not evidenced by securities that exist in physical or book entry form.

Concentration of Credit Risk – This is the risk of loss attributed to the magnitude of an entity's investment in a single issuer. Pooled investments are excluded from the five percent (5%) disclosure requirements. The Marshal's sole investment is in LAMP.

Interest Rate Risk – This is the risk that changes in interest rates will adversely affect the fair value of an investment. LAMP prepares its own interest rate disclosure using the weighted-average maturity (WAM) method. LAMP investment assets consist of no securities with a maturity in excess of 397 days or 762 days for U.S. Government floating/variable rate investments. Such risk is minimized by LAMP by limiting the WAM of its investments to 60 days or less. The weighted-average maturity for LAMP's total investments was 48 days as of December 31, 2025. LAMP voluntarily complies with Standard & Poor's requirement for AAAM-rated funds to restrict the average-weighted maturity of investments to 60 days or less to maintain its AAAM rating.

Foreign currency risk – Not applicable.

NOTE D – CAPITAL ASSETS

A summary of changes in capital assets follows:

	<u>12/31/24</u> <u>Balance</u>	<u>Additions</u>	<u>Deletions</u>	<u>12/31/25</u> <u>Balance</u>
Capital assets being depreciated:				
Vehicles	\$144,324	\$116,678	\$ 45,433	\$215,569
Equipment	<u>48,422</u>	<u>2,767</u>	<u>6,100</u>	<u>45,089</u>
Total	192,746	119,445	51,533	260,658
Less: accumulated depreciation:				
Vehicles	67,996	32,007	18,484	81,519
Equipment	<u>22,471</u>	<u>6,887</u>	<u>551</u>	<u>28,807</u>
Total	<u>90,467</u>	<u>38,894</u>	<u>19,035</u>	<u>110,326</u>
Net capital assets	\$ <u>102,279</u>	\$ <u>80,551</u>	\$ <u>32,498</u>	\$ <u>150,332</u>

Depreciation expense in the amount of \$38,894 was charged to police and security in 2025.

WARD MARSHAL, CITY COURT OF OAKDALE & WARD 5 OF ALLEN PARISH
Oakdale, Louisiana

Notes to the Financial Statements (Continued)
December 31, 2025

NOTE E – EXPENDITURES OF THE MARSHAL’S OFFICE PAID BY THE CITY OF OAKDALE, LOUISIANA

The Marshal’s administrative office is located in a building owned by the City of Oakdale, Louisiana, which bears the cost of maintaining and operating this building, as required by statute. No revenues or expenditures related to such support are included in the accompanying basic financial statements.

NOTE F – RISK MANAGEMENT

The Marshal is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The Marshal maintains commercial insurance coverage covering each of those risks of loss. Management believes such coverage is sufficient to preclude any significant uninsured losses to the Marshal. Settled claims have not exceeded this commercial coverage in any of the past three fiscal years.

NOTE G – ON-BEHALF PAYMENTS OF FRINGE BENEFITS AND SALARIES

GASB Statement No. 24 establishes accounting and financial reporting for on-behalf payments for fringe benefits and salaries. The following amounts were paid on behalf of the Marshal for employee compensation and fringe benefits during 2025:

<u>Provider</u>	<u>Compensation</u>	<u>Payroll Taxes</u>	<u>Retirement</u>	<u>Total</u>
Allen Parish Police Jury	\$20,640	\$ 1,529	\$ 3,665	\$25,834
City Court of Oakdale	2,916	-	-	2,916
City of Oakdale	25,800	374	7,136	33,310
Totals	<u>\$49,356</u>	<u>\$ 1,903</u>	<u>\$10,801</u>	<u>\$62,060</u>

NOTE G – ON-BEHALF PAYMENTS OF FRINGE BENEFITS AND SALARIES (CONTINUED)

In accordance with GASB Statement No. 24, these on-behalf payments are included as intergovernmental revenues and expenditures in the accompanying financial statements. The retirement contributions were made to the municipal police retirement system by the City of Oakdale and the Allen Parish Police Jury.

NOTE H - CHANGES IN AGENCY NET POSITION

A summary of changes in agency net position at December 31, 2025 is as follows:

	<u>Garnishment Fund</u>
Balances, December 31, 2024	\$ 285
Additions	19,386
Reductions	(19,386)
Balances, December 31, 2025	<u>\$ 285</u>

REQUIRED SUPPLEMENTARY INFORMATION

WARD MARSHAL, CITY COURT OF OAKDALE & WARD 5 OF ALLEN PARISH
Oakdale, Louisiana

Statement of Revenues, Expenditures, and Changes in Fund Balance-Budget and Actual
General Fund
For the Year Ended December 31, 2025

	Budgeted Amounts			Variance Favorable (Unfavorable) Final to Actual
	Original	Final	Actual	
Revenues				
Marshal fees	\$ 90,000	\$ 60,000	\$ 69,761	\$ 9,761
Interest income	--	1,500	1,272	(228)
Intergovernmental	104,000	116,400	117,160	760
Miscellaneous	--	65,000	68,971	3,971
Total Revenues	194,000	242,900	257,164	14,264
Expenditures				
<i>Current:</i>				
Advertising	100	50	--	50
Automotive	20,000	19,000	16,151	2,849
Contract labor	12,000	3,000	607	2,393
Dues and subscriptions	2,000	2,500	1,034	1,466
Insurance	8,000	8,500	7,960	540
Marshal fees	--	--	2,946	(2,946)
Office supplies	2,500	3,000	3,618	(618)
Payroll taxes	8,800	10,000	6,529	3,471
Professional fees	8,000	10,000	8,600	1,400
Repairs and maintenance	500	2,500	1,000	1,500
Retirement	5,000	14,500	10,801	3,699
Salaries	106,000	99,500	97,920	1,580
Seminars and training	2,200	6,000	3,878	2,122
Supplies	2,500	5,500	2,117	3,383
Telephone	2,000	2,000	1,128	872
Travel	1,250	2,000	170	1,830
Uniforms	5,000	3,000	3,736	(736)
<i>Capital outlay</i>	70,000	120,000	119,445	555
Total Expenditures	255,850	311,050	287,640	23,410
Net Change in Fund Balance	(61,850)	(68,150)	(30,476)	37,674
<i>Fund Balance at Beginning of Period</i>	78,045	78,045	78,045	--
Fund Balance at End of Period	\$ 16,195	\$ 9,895	\$ 47,569	\$ 37,674

See Accompanying Notes and Independent Accountant's Review Report

SUPPLEMENTARY INFORMATION

**WARD MARSHAL, CITY COURT OF OAKDALE & WARD 5 OF ALLEN PARISH
Oakdale, Louisiana**

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

Chief Executive Officer: Leo C. Montou, Ward Marshal (8/1/25 to 12/31/25)

Purpose:	<u>Amount</u>
Civil fees	\$ 280
Membership Dues	-
Reimbursements	952
Paid by the Allen Parish Police Jury:	
Salary	7,840
Benefits – Payroll Taxes	550
Benefits – Retirement	88
Paid by the City of Oakdale:	
Salary	9,600
Benefits – Payroll Taxes	139
Benefits – Retirement	2,600
Paid by the City Court of Oakdale:	
Salary – Civil Fees	<u>828</u>
Total Compensation – All Sources and Benefits	<u>\$22,877</u>

Chief Executive Officer: Michael F. Slaney, Ward Marshal (1/1/25 to 7/22/25)

Purpose:	<u>Amount</u>
Civil fees	\$ 250
Membership Dues	875
Reimbursements	-
Paid by the Allen Parish Police Jury:	
Salary	12,800
Benefits – Payroll Taxes	979
Benefits – Retirement	3,577
Paid by the City of Oakdale:	
Salary	16,200
Benefits – Payroll Taxes	235
Benefits – Retirement	4,536
Paid by the City Court of Oakdale:	
Salary – Civil Fees	<u>2,088</u>
Total Compensation – All Sources and Benefits	<u>\$41,540</u>

See Accompanying Notes and Independent Accountant's Review Report.

**Ward Marshal, City Court of Oakdale & Ward 5 of Allen Parish
Oakdale, Louisiana**

**Justice System Funding Schedule - Receiving Entity
(As Required by LA Act 87 of the 2020 Legislative Session)
General Fund**

For the Year Ended December 31, 2025

Identifying Information

Entity Name:	Ward Marshal, City Court of Oakdale & Ward 5 of Allen Parish
LLA Entity ID #:	5755
Date that reporting period ended:	12/31/2025

CASH BASIS PRESENTATION

	First Six Month Period Ended 6/30/2025	Second Six Month Period Ended 12/31/2025	
Receipts From:			
City Court of Oakdale, Louisiana	Civil Fees	1,056	816
City Court of Oakdale, Louisiana	Criminal Court Costs/Fees	26,015	25,424
City Court of Oakdale, Louisiana	Criminal Fines - Other	9,541	10,067
Total Receipts:	36,612	36,307	



ROYCE T. SCIMEMI, CPA, APAC

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Certified Public Accountants

Member
Society of Louisiana
Certified Public Accountants

INDEPENDENT ACCOUNTANT'S REPORT ON APPLYING AGREED-UPON PROCEDURES

June 29, 2026

Honorable Leo C. Montou
Ward Marshal, City Court of Oakdale & Ward 5 of Allen Parish
and the Louisiana Legislative Auditor
Oakdale, Louisiana 71463

We have performed the procedures enumerated below on the Ward Marshal, City Court of Oakdale & Ward 5 of Allen Parish's (the "Marshal") 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 Marshal is responsible for his financial records and compliance with applicable laws and regulations.

The Marshal 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 Marshal'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.

Public Bid Law

1. Obtain documentation for all expenditures made during the year for material 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) or 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 the Marshal made had no expenditures of materials and supplies greater than \$60,000 nor for any public works greater than \$250,000.

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 LSA-RS 42:1101-1124 (the ethics law).

Management provided us with the requested information.

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

Management provided us with the requested information.

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

None of the employees included on the list provided by management for agreed-upon Procedure 3 appeared on the list provided by management for agreed-upon Procedure 2.

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

Management provided the requested information. None of the businesses of the Marshal, his employees, or the Marshal's and employees' immediate families appeared as vendors on the list of disbursements.

Budgeting

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

Management provided us with a copy of the original budget and one amended budget. The Marshal represented that there were no other budget amendments during the fiscal 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.

The Marshal is an autonomous government agency which has no board and holds no meetings. The original budget was timely adopted by the Marshal's signature on December 19, 2024 and was amended once on December 31, 2025.

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. (For agencies that must comply with the Licensing Agency Budget Act only, compare the expenditures of the final budget to actual expenditures, and report whether actual expenditures exceeded budgeted amounts by 10% or more per category or 5% or more in total).

We compared the revenues and expenditures of the final budget to actual revenues and expenditures. Actual revenues exceeded budgeted revenues. Actual expenditures for the year did not exceed budgeted amounts by 5% or more.

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 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.

Each of the selected disbursements were 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.

The Marshal's policies and procedures only require that approval of invoices be evidenced by the Marshal's signature on each check paying such invoice. The payments received proper approvals.

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.

The Marshal is an autonomous government agency which has no board and holds no meetings.

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. If any such proceeds are identified, obtain from management evidence of approval by the State Bond Commission, and report any exceptions.

We scanned copies of all bank deposit slips for the fiscal year, 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.

We scanned payroll disbursements and we found no payments to employees that would constitute bonuses, advances, or gifts. The Marshal is not required to hold meetings and there were no minutes of meetings to review.

State Audit Law

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

The Marshal provided for a timely report in accordance with R.S. 24:513.

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).

The Marshal was in compliance with the delineated revised statutes.

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 prior year report dated June 25, 2025, included one comment concerning inadequate segregation of duties that is not expected to be resolved.

We were engaged by the Marshal 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, the objective of which would be the expression of an opinion or conclusion, respectively, on the Marshal's compliance with the foregoing matters. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

We are required to be independent of the Marshal and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our agreed-upon procedures engagement.

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

Royce T. Scimemi, CPA, APAC
Oberlin, Louisiana

Royce T. Scimemi, CPA, APAC

WARD MARSHAL, CITY COURT OF OAKDALE & WARD 5 OF ALLEN PARISH
Oakdale, Allen Parish, Louisiana

LOUISIANA ATTESTATION QUESTIONNAIRE
(For Attestation Engagements of Governmental Agencies)

May 27, 2026
(Date Transmitted)

Royce T. Scimemi, CPA, APAC
Attention: Mr. Royce T. Scimemi
Post Office Box 210
Oberlin, LA 70655

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 ☒ 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 ☒ 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 ☒ 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 ☒ 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 ☒ No ☐ N/A ☐

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

Yes ☒ No ☐ N/A ☐

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

Yes ☒ 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 ☒ 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 ☒ 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 ☒ 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 ☒ No [] N/A []

Advances and Bonuses

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

Yes ☒ No [] N/A []

Prior-Year Comments

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

Yes ☒ No [] N/A []

General

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

Yes ☒ No [] N/A []

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

Yes ☒ No [] N/A []

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

Yes ☒ No [] N/A []

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

Yes ☒ No [] N/A []

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

Yes ☒ No [] N/A []

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

Yes [] No [] N/A []

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

Yes ☒ No [] N/A []

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

Yes ☒ No [] N/A []

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

Leo C. Marshall Ward Marshal 5/27/26 Date

**WARD MARSHAL, CITY COURT OF OAKDALE & WARD 5 OF ALLEN PARISH
Oakdale, Louisiana**

Schedule of Findings and Responses

Year Ended December 31, 2025

1. Summary of Accountant's Results:

- a) Accountant issued a review report on the financial statements.
- b) The attestation procedures yielded no instances of noncompliance.

2. Findings Related to the Financial Statements Which Are Required to be Reported in Accordance with Generally Accepted Governmental Auditing Standards:

Findings – Financial Statement Review

Finding #2025-1 I/C:

Inadequate Segregation of Duties

Criteria: Because of the lack of a large staff, more specifically accounting personnel, there is insufficient segregation of duties necessary for proper controls. We do note that this situation is inherent in most entities of this type and is difficult to resolve due to the funding limitations of the Marshal. This was a prior year finding.

Condition: Lack of a large staff.

Cause: Funding constraints.

Effect: Possible inadequate segregation of duties.

Recommendation: The Marshal should take an active interest in the review of all of the financial information.

Response: The Marshal will not change staff levels.

Responsible Party: Leo C. Montou, Ward Marshal

Finding #2025-2 C:

Louisiana Public Bid Law Compliance

Criteria: Louisiana Public Bid Law (LA R.S. 38:2212.1(A)(1)(b) provides that purchases of materials and supplies exceeding \$30,000 and less than \$60,000 shall be made by obtaining not less than three quotes by telephone, facsimile, email, or any other printable electronic form. If telephone quotes are received, a written confirmation of the accepted offers shall be obtained and made a part of the purchase file.

- Condition:** During the audit period, the Marshal purchased two trucks costing \$53,929 and \$40,553, respectively. Documentation provided did not include evidence that the Marshal obtained the required three quotes by telephone, facsimile, email, or any other printable electronic form before making the purchases. The purchases were made by the prior administration.
- Cause:** The Marshal did not maintain adequate procedures to ensure that applicable procurement requirements were identified, followed, and documented before purchasing vehicles.
- Effect:** Possible failure to comply with the Louisiana Public Bid Law.
- Recommendation:** We recommend that the Marshal implement procedures to ensure all purchases are reviewed for applicable procurement requirements before purchase commitments are made. These procedures should include 1) determining whether the purchase exceeds applicable public bid thresholds, 2) obtaining and retaining required quotes, bids, or other procurement documentation, 3) using public advertisement and award procedures when required, and 4) considering allowable state procurement options when applicable.
- Response:** In the future, the Marshal implement procedures to ensure all purchases are reviewed for applicable procurement requirements before purchase commitments are made. These procedures should include 1) determining whether the purchase exceeds applicable public bid thresholds, 2) obtaining and retaining required quotes, bids, or other procurement documentation, 3) using public advertisement and award procedures when required, and 4) considering allowable state procurement options when applicable.

Finding #2025-3 C:

Former Ward Marshal Indictment and Guilty Plea Related to U-Visa Fraud

- Criteria:** Public officials are expected to conduct official duties in accordance with applicable laws, regulations, ethical standards, and the public trust associated with their positions. Management is responsible for establishing and maintaining policies, procedures, and oversight practices designed to promote compliance with applicable legal and regulatory requirements and to safeguard the integrity of official records and activities of the Ward Marshal's office.
- Condition:** During the course of our engagement, we became aware of a legal matter involving the former Ward Marshal who was in office at the time the offense was committed. The former Ward Marshal was indicted in 2025 and subsequently pled guilty in 2026 in connection with U-Visa fraud involving the preparation of false police reports for undocumented aliens. Based on information provided, the conduct was intended to support immigration-related benefits and prevent deportation of certain individuals.
- Based on the procedures performed in connection with our review/attestation engagement, we did not identify a material financial statement effect related to this matter. Specifically, no dollar amount has been identified as misstated,

unsupported, or misappropriated in the Ward Marshal's financial information as a result of the matter described above.

Cause: The matter appears to have resulted from actions taken by the former Ward Marshal that were outside the expected conduct and responsibilities of the office. The current management of the Ward Marshal's office should evaluate whether policies, procedures, and oversight mechanisms are sufficient to prevent or detect improper use of official authority, official records, or office processes.

Effect or Potential

Effect: Although we did not identify a material effect on the financial statements based on the procedures performed, the matter could adversely affect public confidence in the Ward Marshal's office and may indicate a need for enhanced oversight over official reports, certifications, and other documents prepared or approved under the authority of the office. Potential effects include:

- Reputational harm to the Ward Marshal's office;
- Increased risk of improper or unauthorized use of official records or certifications;
- Potential legal, regulatory, or administrative consequences;
- Need for additional management oversight and review of office procedures; and
- Reduced public trust in the operations and integrity of the office.

Recommendation: We recommend that current management and those charged with governance evaluate and strengthen controls over the preparation, review, approval, and retention of official reports and certifications issued under the authority of the Ward Marshal's office. At a minimum, management should consider:

1. Establishing or updating written policies regarding the preparation and approval of official reports and certifications;
2. Requiring supervisory or independent review of reports or certifications that may be used for legal, immigration, court, or law enforcement purposes;
3. Maintaining documentation supporting the factual basis for official reports and certifications;
4. Providing ethics and compliance training to personnel involved in official reporting functions;
5. Periodically reviewing office procedures to ensure compliance with applicable laws, regulations, and ethical requirements; and
6. Consulting with legal counsel, as appropriate, regarding any continuing obligations or corrective actions related to the matter.

Response: Management acknowledges the matter involving the former Ward Marshal. Management will review current policies and procedures related to the preparation, approval, and retention of official reports and certifications and will consider whether additional controls, oversight, or training are necessary to reduce the risk of similar matters occurring in the future.

3. Findings and Questioned Costs for Federal Awards:
N/A