Ward 10 Recreation District

Rapides Parish, Louisiana

Annual Financial Report
For the Year Ended December 31, 2025

Rozier McKay & Willis
CERTIFIED PUBLIC ACCOUNTANTS

TABLE OF CONTENTS

Rozier McKay & Willis
CERTIFIED PUBLIC ACCOUNTANTS

Independent Auditors' Report

June 19, 2026

To the Board of Commissioners
Ward 10 Recreation District
Rapides Parish, Louisiana

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 the Ward 10 Recreation District, a component unit of the Rapides Parish Police Jury, as of and for the year ended December 31, 2025, and the related notes to the financial statements, which collectively comprise the 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 the Ward 10 Recreation 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 the Ward 10 Recreation 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 the Ward 10 Recreation District's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and Government Auditing Standards will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from

Rozier, McKay & Willis
Certified Public Accountants
Voice: 318.442.1608
160 Brown's Bend Road
Alexandria, Louisiana 71303
Online: CenlaCPAs.com

fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the 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 the Ward 10 Recreation 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 the Ward 10 Recreation 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 Statements of Revenue, Expenditures and Changes in Fund Balances (Budget vs Actual) be presented to supplement the basic financial statements.

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

Management has omitted Management's Discussion and Analysis that accounting principles generally accepted in the United States of America require to be present to supplement the basic financial statements. Such missing information, although not a part of the basic financial statements, is required by 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 the Ward 10 Recreation District's basic financial statements. The accompanying Schedule of Compensation, Benefits and Other Payments to Agency Head or Chief Executive Officer is presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the 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 June 19, 2026, on our consideration of the Ward 10 Recreation 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 the Ward 10 Recreation 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 the Ward 10 Recreation District's internal control over financial reporting and compliance.

Rozier, McKay & Willis

ROZIER, McKAY & WILLIS
Certified Public Accountants
Alexandria, Louisiana

Ward 10 Recreation District

Rapides Parish, Louisiana

Statement of Net Position
December 31, 2025

		Governmental Activities
ASSETS		
Cash and Cash Equivalents	$	197,380
Receivables (Net)		915,973
Capital Assets - Land		419,569
Capital Assets - Depreciable		4,285,004
Total Assets		5,817,926
LIABILITIES		
Accounts Payable		3,178
Accrued Interest Payable from Restricted Assets		-
Liabilities Payable From Restricted Assets		
Long-term Debt Payable from Restricted Assets:		
Due Within One Year		-
Due in More than One Year		-
Total Liabilities		3,178
NET POSITION		
Invested in Capital Assets, Net of Related Debt		4,704,573
Restricted for:		
Debt Service		-
Unrestricted		1,110,175
Total Net Position	$	5,814,748

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

Ward 10 Recreation District

Rapides Parish, Louisiana

Statement of Activities
For the Year Ended December 31, 2025

	Governmental Activities
Expenses:	
Culture and Recreation	$ 644,294
Interest on Long-Term Debt	447
Total Expenses	644,741
Program Revenues:	
Charges for Services	30,428
Net Expenses	614,313
General Revenues:	
Property Taxes	979,992
State Revenue Sharing	11,209
Other Revenues	-
Total General Revenues	991,201
Change in Net Position	376,888
Net Position - Beginning	5,437,860
Net Position - Ending	$ 5,814,748

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

Ward 10 Recreation District

Rapides Parish, Louisiana

Balance Sheet - Governmental Funds

December 31, 2025

	General	Debt Service	Total Governmental Funds
Assets			
Cash and Cash Equivalents	$ 197,380	$ -	$ 197,380
Receivables, net	915,973	-	915,973
Total assets	1,113,353	-	1,113,353
Liabilities and Fund Balance			
Liabilities			
Accounts Payable	3,178	-	3,178
Total liabilities	3,178	-	3,178
Fund Balance			
Restricted For Debt Service	-	-	-
Unassigned	1,110,175	-	1,110,175
Total Fund Balances	1,110,175	-	1,110,175
Total Liabilities and Fund Balance	$ 1,113,353	$ -	$ 1,113,353

Reconciliation of the Governmental Funds Balance Sheets to the Statement of Net Position

Total Fund Balances - Governmental Funds	$ 1,110,175
Amounts reported for governmental activities in the statement of net assets are different because:	
Long term liabilities are not due and payable in the current period and therefore they are not reported in the Governmental Fund Balance Sheet	-
Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds.	4,704,573
Net Position of Governmental Activities	$ 5,814,748

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

Ward 10 Recreation District
Rapides Parish, Louisiana

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

	General	Debt Service	Total Governmental Funds
Revenues:			
Property Taxes	$ 979,992	$ -	$ 979,992
Other Revenues	30,428		30,428
State Revenue Sharing	11,209	-	11,209
Total revenues	1,021,629	-	1,021,629
Expenditures:			
Culture and Recreation	323,077	-	323,077
Capital Expenditures	489,158	-	489,158
Debt Service	-	132,433	132,433
Total expenditures	812,235	132,433	944,668
Excess (Deficiency) of Revenues Over Expenditures	209,394	(132,433)	76,961
Other Financing Sources (Uses):			
Operating Transfers	(63,855)	63,855	-
Net Change in Fund Balances	145,539	(68,578)	76,961
Fund balance - Beginning of Year	964,636	68,578	1,033,214
Fund balance - End of Year	$ 1,110,175	$ -	$ 1,110,175

Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances of Governmental Funds to the Statement of Activities

Net change in fund balances of Governmental Funds	$ 76,961
Amounts reported for governmental activities in the statement of activities are different because:	
Repayment of bond principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net position	130,000
Some expenses reported in the statement of activities do not require the use of current financial resources and therefore are not reported as expenditures by governmental funds.	1,986
Governmental funds report capital outlays as expenditures. However, in the statement of activities the cost of those assets is allocated over estimated useful lives and reported as depreciation expense. This is the amount by which capital outlays exceeded depreciation in the current period	167,941
Change in net position of governmental activities	$ 376,888

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

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The Ward 10 Recreation District (the District) was established by the Rapides Parish Police Jury for the purpose of acquiring, operating and maintaining recreation facilities. The District is governed by a Board of Commissioners appointed by the Rapides Parish Police Jury.

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 District is a component unit of the Rapides Parish Police Jury. The accompanying component unit financial statements present information only on the funds maintained by the 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 District's operations are classified as governmental activities. Governmental activities involve government services that are normally supported by taxes and intergovernmental revenues. The basic financial statements include both government-wide and fund financial statements. The government-wide and fund financial statements present the 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 District as a whole. The effect of 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, fees, contributions associated with a particular function and most grants.

Fund Financial Statements

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

- General Fund – The general fund is the primary operating fund and is used to account for all governmental activities that are not required to be presented elsewhere.
- Debt Service Fund – The Debt Service Fund is used to account for the accumulation of resources for, and the payment of general long-term obligation principal, interest, and related costs.

Basis of Accounting and Measurement Focus

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

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

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

Under the modified accrual basis of accounting and the current financial resources measurement focus, revenue is recognized when it is considered measurable and available. Revenue is considered available if it is collected within 60 days of year end. In addition, expenses are generally recorded when a liability has been incurred. Furthermore, when the current financial resources 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 another financing source 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 District prepares an annual budget for its general fund. This budget is submitted to the Board of Commissioners and an approved budget is adopted before the beginning of each year. If necessary, amended budgets are prepared prior to the conclusion of each fiscal year. The amended budgets are prepared and approved in the same manner as the original budget.

The general fund budget presents revenue and expenditures on a basis which is consistent with generally accepted accounting principles. No annual budget is required for the District's remaining funds.

Capital Assets

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

All capital assets are reported at historical cost less accumulated depreciation. Depreciated is computed using the straight-line method and estimated useful lives that are based on the expected durability of the particular asset. A useful life of seven years is typically used for equipment and useful lives ranging from 10 to 50 years for buildings and facility improvements.

Cash and Cash Equivalents:

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.

Internal Balances:

The District's funds occasionally use resources provided by another fund. When resources are provided without expectation of repayment, the transaction is reported as a transfer. Transfers are treated as a source of income by the recipient and as an expense or expenditure by the provider. If repayment is eventually expected to occur, interfund receivables and payables are recorded. Internal balances are eliminated in preparing government-wide financial statements.

NOTE 2 - CASH AND CASH EQUIVALENTS

Cash and cash equivalents at December 31, 2025 are presented as follows:

	Cash in Bank
General Fund	$ 197,380

Cash in the District's bank account ($199,324 collected bank balance) is protected from risks by $199,324 of Federal Deposit Insurance.

NOTE 3 - ACCOUNTS RECEIVABLE

Accounts receivable are composed of property taxes in the amount of $941,452 and state revenue sharing in the amount of $7,472 for the year ended December 31, 2025. Uncollectible accounts were estimated at $32,951 approximately 4% of the receivable balance at year end.

NOTE 4 – CAPITAL ASSETS

Capital asset activity for the year is summarized as follows:

	Beginning Balance	Additions	Disposals	Ending Balance
Non-Depreciable Capital Assets				
Improvements to Land	$ 419,569	$ ----	$ ----	$ 419,569
Non-Depreciable Capital Assets	419,569	----	----	419,569

	Beginning Balance	Additions	Disposals	Ending Balance
Depreciable Capital Assets				
Fixed Asset and Improvements	6,647,803	478,000	----	7,125,803
Equipment	324,959	11,158	----	336,117
Accumulated Depreciation	(2,855,699)	(321,217)	----	(3,176,916)
Depreciable Capital Assets (Net)	4,117,063	167,941	----	4,285,004
Total Capital Assets	$ 4,536,632	$ 167,941	$ ----	$ 4,704,573

Depreciation on equipment and other improvements in the amount of $321,217 has been reported as part of culture and recreation expenses.

NOTE 5 – ACCOUNTS PAYABLE

Accounts payable at December 31, 2025 consisted of trade payables incurred in connection with the operation of the facility and deposits made by lessees of the facility.

NOTE 6 - LONG-TERM DEBT

Debt outstanding at December 31, 2025 is summarized as follows:

Certificates of Indebtedness	$ ----
Due within one year	----
Due in more than one year	$ ----

A summary of transactions involving Certificates of Indebtedness is presented as follows:

Bonds payable, January 1, 2025	$ 130,000
New issues	----
Retirements	130,000
Bonds payable, December 31, 2025	$ ----

NOTE 7 – INTERFUND ACTIVITY

Internal activity includes interfund receivables and payables as well as operating transfers. In the current year, the General Fund transferred $63,855 to the Debt Service Fund. As there is no intention or obligation to repay this amount, it has been recorded as an operating transfer in the current year.

NOTE 8 - PROPERTY TAXES

The District levies property taxes using the assessed values determined by the Tax Assessor of Rapides Parish. For the year ended December 31, 2025, the District levied property taxes as follows:

Description	Mills Levied
On March 23, 2024, an election was held to renew a five (5.00) mills ad valorem tax on each dollar of assessed valuation, on all property subject to such taxation within Rapides Parish for ten years, beginning with 2026 and ending in 2035 for the purpose of constructing, maintaining, and operating recreation facilities for the benefit of the Ward 10 area of Rapides Parish. Proceeds from this tax are considered unrestricted income, which is reported as general fund revenue in the accompanying statement of revenue, expenditures and changes in fund balance.	5.00

Property taxes are assessed on a calendar year basis and are due on or before December 31 in the year the tax is levied. Revenues from property taxes are recognized as revenue in the year billed.

NOTE 9 - RISK MANAGEMENT

The 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 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.

Ward 10 Recreation District

Rapides Parish, Louisiana

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

	Budget Amounts		Actual	Variance with Final Budget Positive
	Original	Final	Amounts	(Negative)
Revenues:				
Property Taxes	$ 850,000	$ 894,493	$ 979,992	$ 85,499
State Revenue Sharing	3,000	3,736	11,209	7,473
Other Revenues	35,000	30,428	30,428	-
Total revenues	888,000	928,657	1,021,629	92,972
Expenditures:				
Culture and Recreation	372,700	323,528	323,077	451
Capital Expenditures	515,300	466,600	489,158	(22,558)
Debt Service / Transfers Out	-	67,275	63,855	3,420
Total expenditures	888,000	857,403	876,090	(18,687)
Operating Transfers	-	-	-	-
Net Change in Fund Balances	-	71,254	145,539	74,285
Fund balance - beginning of year	964,636	964,636	964,636	-
Fund balance - end of year	$ 964,636	$ 1,035,890	$ 1,110,175	$ 74,285

Note to Budgetary Comparison Schedule

The original budget was amended to account for additional ad valorem tax revenue and lower-than-expected repair and capital expenditures incurred during the year.

Differences between actual amounts and the final budget are favorable. Based on these results, operations were conducted in a manner that emphasized conforming with budgetary constraints.

Ward 10 Recreation District

Rapides Parish, Louisiana

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

Agency Head - **Mike Nelson, President**

Purpose:	
Compensation	-
Benefits	-
Reimbursements	-

ADDITIONAL INFORMATION

The President of the Recreation District is the head of the agency and its chief executive officer. The President volunteers his services and does not receive any compensation, benefits or reimbursements.

June 19, 2026

INDEPENDENT AUDITORS' 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 STANDARD*

To the Board of Commissioners
Ward 10 Recreation 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 the Ward 10 Recreation District, as of and for the year ended December 31, 2025, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our report thereon dated June 19, 2026.

INTERNAL CONTROL OVER FINANCIAL REPORTING

In planning and performing our audit of the financial statements, we considered the Ward 10 Recreation District's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we do not express an opinion on the effectiveness of the Ward 10 Recreation 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 may exist that have not been identified.

COMPLIANCE AND OTHER MATTERS

As part of obtaining reasonable assurance about whether the Ward 10 Recreation 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 determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Rozier, McKay & Willis
Certified Public Accountants
Voice: 318.442.1608

160 Brown's Bend Road
Alexandria, Louisiana 71303
Online: CenlaCPAs.com

<u>PURPOSE OF THIS REPORT</u>

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

ROZIER, McKAY & WILLIS
Certified Public Accountants
Alexandria, Louisiana

WARD 10 RECREATION DISTRICT

SCHEDULE OF FINDINGS
For the Year Ended December 31, 2025

PART I - SUMMARY OF AUDITOR'S RESULTS:

- The Independent Auditors' Report on the basic financial statements of the Ward 10 Recreation District as of December 31, 2025 and for the year then ended expressed an unmodified opinion.
- The audit did not disclose any audit findings which are required to be reported as reportable conditions or material weaknesses.
- The results of the audit disclosed no instances of noncompliance or other matters that are considered to be material to the basic financial statements of the Ward 10 Recreation District.

PART II - FINDINGS RELATING TO THE FINANCIAL STATEMENTS WHICH ARE REQUIRED TO BE REPORTED IN ACCORDANCE WITH GENERALLY ACCEPTED GOVERNMENTAL AUDITING STANDARDS:

- **None**

SECTION I INTERNAL CONTROL AND COMPLIANCE MATERIAL TO THE FINANCIAL STATEMENTS	
No findings that are material to the financial statements were reported.	Response – N/A
SECTION II MANAGEMENT LETTER	
No management letter was issued with this report.	Response – N/A

WARD 10 RECREATION DISTRICT

SECTION I INTERNAL CONTROL AND COMPLIANCE MATERIAL TO THE FINANCIAL STATEMENTS	
No findings that are material to the financial statements were reported.	Response – N/A
SECTION II MANAGEMENT LETTER	
No management letter was issued with this report.	Response – N/A

APPENDIX A

Statewide Agreed-Upon Procedures

Rozier McKay & Willis CERTIFIED PUBLIC ACCOUNTANTS

Independent Accountant's Report
On Applying Agreed-Upon Procedures

To the Ward 10 Recreation District and
the Louisiana Legislative Auditor:

We have performed the procedures enumerated below, which were agreed to by the Ward 10 Recreation 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

Rozier, McKay & Willis
Certified Public Accountants
Alexandria, Louisiana
June 19, 2026

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	The District does not have any written procedures regarding the following functions: •Budgeting •Purchasing •Disbursements •Receipts •Payroll/Personnel •Contracting •Travel and expense reimbursements •Ethics •Debt Service •Disaster Recovery / Business Continuity •Sexual Harassment The following is not applicable: •Credit Cards	***Due to the small size of our operation & limited staff, job duties are clearly understood despite the absence of written details. We will consider whether adopting formal written procedures would be beneficial.***

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:	Board and committee minutes were reviewed for the fiscal period.	***The results did not include findings or criticisms***
	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.	The governing board met monthly with a quorum.	***The results did not include findings or criticisms***
	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. *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.*	Budget-to-Actual comparisons are included as part of the Board's monthly meetings.	***The results did not include findings or criticisms***
	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	There were no deficit fund balances in the previous report.	***The results did not include findings or criticisms.***

Board (or Finance Committee)		
Agreed-Upon Procedure	**Results**	**Managements' Response**
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.		
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 audit did not disclose any need for corrective action.	***The results did not include findings or criticisms.***

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:	RMW obtained a listing of all the District's bank accounts.	
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);	There was evidence that bank reconciliations were prepared within 2 months of the related statement closing date.	***The results did not include findings or criticisms.***
b) Bank reconciliations include written evidence that a member of management or a board member who does not handle cash, post ledgers, or issue checks has reviewed each bank reconciliation within 1 month of the date the reconciliation was prepared (e.g., initialed and dated or electronically logged); and	There is no evidence that a member of management/board member who does not handle cash, post ledgers, or issue checks has reviewed each bank reconciliation.	***The financial statements are available for the Board to review during their monthly meeting. While not formally documented, the financial statements are reviewed on a regular basis.***
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.	There were no reconciling items older than 12 months.	***The results did not include findings or criticisms.***

Collections (excluding EFTs)		
Agreed-Upon Procedure	**Results**	**Managements' Response**
4 Obtain a listing of deposit sites for the fiscal period where deposits for cash/checks/money orders (cash) are prepared and management's representation that the listing is complete. Randomly select 5 deposit sites (or all deposit sites if less than 5).	A list of deposit sites and collection locations has been furnished and management has represented that the list is complete.	***The results did not include findings or criticisms.***
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:	Collection locations were limited to 4600 Pardue Road Ball, Louisiana.	***The results did not include findings or criticisms.***
a) Employees that are responsible for cash collections do not share cash drawers/registers.	There is no cash register or drawer at the District's facility because cash is typically not accepted. Collections are limited to checks that arrive by mail.	***The results did not include findings or criticisms***

Collections (excluding EFTs)		
Agreed-Upon Procedure	**Results**	**Managements' Response**
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.	The employee responsible for collecting cash is also responsible for preparing deposits. However, a local CPA firm reconciles the collection documentation to the deposit as a compensating control.	***The results did not include findings or criticisms.***
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.	The employee responsible for collecting cash is not responsible for posting collection entries to the general ledger or subsidiary ledgers.	***The results did not include findings or criticisms.***
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 employee responsible for collecting cash is not responsible for reconciling collections to the general ledger.	***The results did not include findings or criticisms.***
6 Inquire of management that all employees who have access to cash are covered by a bond or insurance policy for theft.	The District maintains an employee dishonesty policy as part of its general liability insurance.	***The results did not include findings or criticisms.***
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	RMW randomly selected two deposits date for each of the five accounts.	***The results did not include findings or criticisms.***

Collections (excluding EFTs)		
Agreed-Upon Procedure	**Results**	**Managements' Response**
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.	Deposits subject to testing were limited to checks that arrived by mail.	***The results did not include findings or criticisms.***
b. Trace sequentially pre-numbered receipts, system reports, and other related collection documentation to the deposit slip.	Information appearing on deposit slips is fully supported by documentation.	***The results did not include findings or criticisms.***
c. Trace the deposit slip total to the actual deposit per the bank statement.	Deposit slips matched bank statements.	***The results did not include findings or criticisms.***
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).	The deposits were made within one business day	***The results did not include findings or criticisms.***
e. Trace the actual deposit per the bank statement to the general ledger.	Deposits agreed with amounts reported on the general ledger.	***The results did not include findings or criticisms.***

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).	Payments are processed by a local CPA firm. All disbursements are processed from this location.	***The results did not include findings or criticisms.***
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.	At least two employees are involved in initiating a purchase request, approving a purchase, and placing an order or making the purchase.	***The results did not include findings or criticisms.***
b) At least two employees are involved in processing and approving payments to vendors.	Payment checks are signed by someone other than the person who signs off on the purchase order.	***The results did not include findings or criticisms.***
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.	There are no restrictions on persons responsible for processing payments and adding vendors to entity's purchasing system. However, the agency head periodically review changes to vendor files	***The results did not include findings or criticisms.***
d) Either the employee/official responsible for signing checks mails the payment or gives the signed checks to an employee to mail	Different individuals sign and mail payments.	***The results did not include findings or criticisms.***

Non-Payroll Disbursements – General (excluding credit card/debit card/fuel card/P-Card purchases or payments)		
Agreed-Upon Procedure	**Results**	**Managements' Response**
who is not responsible for processing payments.		
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.	Disbursements are supported by documentation.	***The results did not include findings or criticisms.***
b. Observe that the disbursement documentation included evidence (e.g., initial/date, electronic logging) of segregation of duties tested under #9, as applicable.	Segregation of duties was observed on disbursement documentation.	***The results did not include findings or criticisms.***
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 electronic payments were made from the main operating account during the month selected	There was no evidence of the electronic disbursements being approved.	***In the future, we will have one of the board members review and approve electronic disbursements.***

Non-Payroll Disbursements – General (excluding credit card/debit card/fuel card/P-Card purchases or payments)		
Agreed-Upon Procedure	**Results**	**Managements' Response**
the practitioner should select an alternative month and/or account for testing that does include electronic disbursements.		

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.	Management has represented that the District does not have any credit cards, debit cards, or P-cards.	***The results did not include findings or criticisms.***
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:	See Comment Above.	***The results did not include findings or criticisms.***
	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.	See Comment Above.	***The results did not include findings or criticisms.***
	b. Observe that finance charges and late fees were not assessed on the selected statements.	See Comment Above.	***The results did not include findings or criticisms.***

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).	See Comment Above.	***The results did not include findings or criticisms.***

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:	Management has represented that the District did not incur any costs related to travel or related expenditures in the current year.	***The results did not include findings or criticisms.***
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).	See Comment Above	***The results did not include findings or criticisms.***
b. If reimbursed using actual costs, observe that the reimbursement is supported by an original itemized receipt that identifies precisely what was purchased.	See Comment Above	***The results did not include findings or criticisms.***
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).	See Comment Above	***The results did not include findings or criticisms.***
d. Observe that each reimbursement was reviewed and approved, in writing, by	See Comment Above	***The results did not include findings or criticisms.***

Travel and Expense Reimbursement		
Agreed-Upon Procedure	**Results**	**Managements' Response**
someone other than the person receiving reimbursement.		

Contracts		
Agreed-Upon Procedure	**Results**	**Managements' Response**
16 Obtain from management a listing of all agreements/contracts for professional services, materials and supplies, leases, and construction activities that were initiated or renewed during the fiscal period. Alternately, the practitioner may use an equivalent selection source, such as an active vendor list. Obtain management's representation that the listing is complete. Randomly select 5 contracts (or all contracts if less than 5) from the listing, excluding the practitioner's contract, and:	There were no new contracts initiated in the current year.	
a. Observe that the contract was bid in accordance with the Louisiana Public Bid Law (e.g., solicited quotes or bids, advertised), if required by law.	There were no new contracts initiated in the current year.	***The results did not include findings or criticisms.***
b. Observe that the contract was approved by the governing body/board, if required by policy or law (e.g. Lawrason Act, Home Rule Charter).	There were no new contracts initiated in the current year.	***The results did not include findings or criticisms.***
c. If the contract was amended (e.g. change order), observe that the original contract terms provided for such an amendment.	There were no new contracts initiated in the current year.	***The results did not include findings or criticisms.***
d. Randomly select one payment from the fiscal period for each of the 5 contracts, obtain the supporting invoice, agree the invoice to the contract terms, and observe that the invoice and related payment agreed to the terms and conditions of the contract.	There were no new contracts initiated in the current year.	***The results did not include findings or criticisms.***

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.	A listing and representations were provided, and paid salaries agreed to authorized salaries.	
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).	Daily attendance and leave were documented where applicable.	***The results did not include findings or criticisms.***
b. Observe that supervisors approved the attendance and leave of the selected employees/officials.	There was no evidence of supervisors' approval	***In the future, we will have evidence of supervisor's approval of attendance and leave.***
c. Observe that any leave accrued or taken during the pay period is reflected in the entity's cumulative leave records.	There was no leave taken during the pay period.	***The results did not include findings or criticisms***
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	Management represented that no termination payments were made in the current year.	***The results did not include findings or criticisms***

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.	Management represented that filings and payments were made in a timely manner.	***The results did not include findings or criticisms.***

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:		
a. Observe that the documentation demonstrates each employee/official completed one hour of ethics training during the fiscal period.	No evidence of compliance was available	***In the future, we will have each employee/official complete the necessary ethics training.***
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.	No evidence of compliance was available	***In the future, we will have each employee/official complete the necessary ethics training.***
22 Inquire and/or observe whether the agency has appointed an ethics designee as required by R.S. 42:1170.	The agency did not appoint an ethics designee.	***In the future, we will appoint one of our employees to be the official ethics designee.***

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.	There were no bonds or notes issued during the fiscal year.	***The results did not include findings or criticisms***
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.	All required payments were made, and debt covenants adhered to.	***The results did not include findings or criticisms***

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 represented that there were no misappropriations.	***The results did not include findings or criticisms.***
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 visibly posted at the District's facility.	***The results did not include findings or criticisms.***

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 there is no written documentation, then inquire of personnel responsible for backing up critical data) and observe evidence that such backup (a) occurred within the past week, (b) was not stored on the government's local server or network, and (c) was encrypted.	We performed the procedure and discussed the results with management	***The results did not include findings or criticisms.***
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	***The results did not include findings or criticisms.***
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	***The results did not include findings or criticisms.***
28 Randomly select 5 terminated employees (or all terminated employees if less than 5) using the list of terminated employees obtained in	We performed the procedure and discussed the results with management	***The results did not include findings or criticisms.***

Information Technology Disaster Recovery /Business Continuity		
Agreed-Upon Procedure	**Results**	**Managements' Response**
procedure #9C. Observe evidence that the selected terminated employees have been removed or disabled from the network.		
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.	There was no evidence that the selected employees completed cybersecurity training.	***In the future, we will have each employee/official complete the necessary training.***

[1] While it appears to be a good practice for charter schools to ensure its employees are trained to keep their information technology assets safe from cyberattack, charter schools do not appear required to comply with 42:1267. An individual charter school, though, through specific provisions of its charter, may mandate that all employees/officials receive cybersecurity training.

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.	No evidence of compliance was available.	***In the future, we will have each employee/official complete the necessary sexual harassment training.***
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).	No evidence of compliance was available	***In the future, we will have each employee/official complete the necessary sexual harassment training.***
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:	No evidence of compliance was available	***In the future, we will have each employee/official complete the necessary sexual harassment training.***
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.		