



Luther Speight & Company, LLC
Certified Public Accountants and Consultants

**REGISTRAR OF VOTERS
FOR THE PARISH OF ORLEANS**

**FINANCIAL STATEMENTS
TOGETHER WITH
INDEPENDENT AUDITOR'S REPORT**

AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2024

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Luther Speight & Company, LLC
Certified Public Accountants and Consultants

INDEPENDENT AUDITOR'S REPORT

To Hon. Lisa Marie Manning Bridges
Registrar of Voters for the Parish of Orleans
New Orleans, Louisiana

Opinion

We have audited the statements of net position, revenues, expenditures, and changes in fund balance arising from City of New Orleans appropriations of the Registrar of Voters for the Parish of Orleans (the Registrar) as of and for the year ended December 31, 2024, and the related notes to the financial statements.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the Registrar resulting from City of New Orleans' appropriations, as of December 31, 2024, 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 Opinion

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 Registrar, 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 opinion.

Emphasis of a Matter

As described in Note 1, the accompanying financial statements of the Registrar are intended to present the financial position and results of operations arising from the Registrar's appropriations from the City of New Orleans (the City) as of December 31, 2024. As such, the accompanying financial statements present only that portion of the general fund that is attributable to the transactions of the Registrar arising from the annual appropriation made by the City to the Registrar.

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 Registrar'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 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 Registrar'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 Registrar's ability to continue as a going concern for a reasonable period of time.

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

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Registrar's basic financial statements. The schedule of compensation, benefits, and other payments to agency head (the schedule) is presented to comply with Act 706 of the 2014 Louisiana Legislative Session and is presented for purposes of additional analysis and is not a required part of the basic financial statements.

The schedule 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. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule 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 December 1, 2025, on our consideration of the Registrar'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 Registrar'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 Registrar's internal control over financial reporting and compliance.

Luther Speight & Co. CPAs

Luther Speight & Company CPAs
New Orleans, Louisiana
December 1, 2025

**REGISTRAR OF VOTERS FOR THE PARISH OF ORLEANS
STATEMENT OF NET POSITION
ARISING FROM CITY OF NEW ORLEANS APPROPRIATIONS
AS OF DECEMBER 31, 2024**

ASSETS

Cash	\$ 75,181
Due from the City of New Orleans	14,323
Total Assets	<u>89,504</u>

LIABILITIES

Accrued Payroll	14,323
Accounts Payable	6,989
Total Liabilities	<u>21,312</u>

Fund Balance

Unrestricted Fund Balance	68,192
Total Fund Balance	<u>68,192</u>

Total Liabilities and Fund Balance	<u><u>\$ 89,504</u></u>
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The accompanying notes are an integral part of these financial statements

REGISTRAR OF VOTERS FOR THE PARISH OF ORLEANS
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
ARISING FROM CITY OF NEW ORLEANS APPROPRIATIONS
FOR THE YEAR ENDED DECEMBER 31, 2024

REVENUES

Intergovernmental Revenue	\$ 360,379
Total Revenue	<u>360,379</u>

EXPENDITURES

Salaries and Fringe Benefits	313,745
Professional Services	15,618
Dues & Subscriptions	6,920
Convention & Travel	9,566
Office Supplies	<u>14,530</u>
Total Expenses	<u>360,379</u>

Net Change in Fund Balance	-
Fund Balance, Beginning of Year	80,531
Fund Balance Adjustment	<u>(12,339)</u>
Fund Balance, End of Year	<u><u>\$ 68,192</u></u>

The accompanying notes are an integral part of these financial statements

REGISTRAR OF VOTERS FOR THE PARISH OF ORLEANS
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2024

NOTE 1 – BACKGROUND

The Registrar of Voters for the Parish of Orleans (the Registrar) is a non-partisan subdivision of the State of Louisiana and is subject to the direction of the Commissioner of Elections. The Registrar is responsible for the registration of voters and for the administration and enforcement of the laws, rules and regulation of the State of Louisiana and the Louisiana Civil Service Commission, and after appointment can only be removed by majority vote of the State Board of Election Supervisors for conviction of a felony or specific types of conduct, as set forth in Louisiana Revised Statute 18:53.

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Presentation

The accompanying financial statements of the Registrar have been prepared in conformity with accounting principles generally accepted in the United States of America applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles.

Special-Purpose Financial Statement Presentation

The accompanying special-purpose financial statements include only the appropriations received by the Registrar from the City of New Orleans (the City). As provided by Louisiana Revised Statutes 18:55-59, the State pays, through the Commissioner of Elections, a portion of the salary of the Registrar, the Chief Deputy, and the Confidential Assistant, and one-half of the salaries of the regular employees for each year plus related retirement and other benefits. This compensation is paid directly by the State to the Registrar and its employees and is not included in the accompanying special-purpose financial statements. As such, the accompanying financial statements present only that portion of the general fund that is attributable to the transactions arising from the City's appropriations to the Registrar. In accordance with Governmental Accounting Standards Board pronouncements, the Registrar reports its net position in separate categories: 1) Restricted and 2) Unrestricted.

Restricted Net Position – Includes realized gains and losses, investment income, and gifts and contributions for which donor-imposed restrictions have not been met.

Unrestricted Net Position – Consists of net assets which do not meet the definition of the two preceding categories. Unrestricted net assets often are designated to indicate that management does not consider them to be available for general operations. Unrestricted net assets often have constraints on resources which are imposed by management but can be removed or modified.

REGISTRAR OF VOTERS FOR THE PARISH OF ORLEANS
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2024

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Basis of Accounting

The Registrar uses the accrual basis of accounting to report on its financial position and statement of activities. As such, revenues are recorded when earned and measurable, and expenditures are recorded when due and payable.

Operating Budget

The Registrar adopts a budget (appropriation request) on a calendar year basis for consideration by the City of New Orleans in the preparation of their operating budget of expenditures. The Registrar's budget is submitted to the City prior to November 1. The City advertises, holds hearings, and not later than December 1, the budget is legally enacted through passage of an ordinance.

Cash and Cash Equivalents

Cash includes amounts in demand deposits, interest-bearing deposits, and time deposits. Under state law, the Registrar may deposit funds in demand deposits, interest-bearing demand deposits, money-market accounts, or time deposits with state banks organized under Louisiana law or any other state of the United States, or under the laws of the United States. Cash and cash equivalents include all highly liquid investments. Checks in excess of bank balance are reclassified to liabilities on the Statement of Financial Position.

Intergovernmental Receivables

Intergovernmental receivables are comprised of amounts due from the City of New Orleans for reimbursement of payroll periods prior to the year ended December 31, 2024 that have not been paid yet. Amounts are considered fully collectable so no allowance for bad debts is considered necessary.

Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America require management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements, and the reported amounts of revenue and expenditures during the reporting period. Actual results could differ from those estimates.

NOTE 3 – FUND BALANCE ADJUSTMENT

A fund balance adjustment totaling (\$12,339) was necessary to roll forward the ending fund balance from the prior year audit report, and properly state the current year fund balance after adjusting for prior year activities.

**REGISTRAR OF VOTERS FOR THE PARISH OF ORLEANS
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2024**

NOTE 4 – SUBSEQUENT EVENTS

Subsequent events have been evaluated through December 1, 2025, which is the date these financial statements were available to be issued. On March 13, 2025, the City Council appointed the Honorable Lisa Marie Manning Bridges as the new Registrar of Voters for Orleans Parish, following the retirement of Dr. Sandra Wilson on December 31, 2024. Management advised us that aside from this appointment, no other reportable matters existed. No subsequent events were evaluated for inclusion in the financial statements subsequent to that date.



Luther Speight & Company, LLC
Certified Public Accountants and Consultants

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

To Hon. Lisa Marie Manning Bridges,
Registrar of Voters for the Parish of Orleans
New Orleans, Louisiana

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities and each major fund of the Registrar of Voters for the Parish of Orleans (the Registrar), as of and for the year ended December 31, 2024, and the related notes to the financial statements, which collectively comprise the Registrar's basic financial statements and have issued our report thereon dated December 1, 2025.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Registrar's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Registrar's internal control. Accordingly, we do not express an opinion on the effectiveness of the Registrar'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 the internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified.

Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. We identified a certain deficiency in internal control, described in the accompanying schedule of findings and responses as Finding #2024-001, that we consider to be a significant deficiency.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Registrar's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, and noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed an instance of noncompliance or other matters that are required to be reported under *Government Auditing Standards* and which is described in the accompanying schedule of findings and responses as Finding #2024-002.

Registrar's Response to Findings

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

Purpose of this Report

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

Luther Speight & Co. CPAs

Luther Speight & Company CPAs
New Orleans, Louisiana
December 1, 2025

**REGISTRAR OF VOTERS FOR THE PARISH OF ORLEANS
SUMMARY OF AUDITOR'S RESULTS
DECEMBER 31, 2024**

Section I – Summary of Auditor's Results

Financial Statements

An unmodified opinion was issued on the financial statements of the auditee.

Internal Control Over Financial Reporting:

Material weakness(es) identified? Yes X No

Significant deficiency(s) identified
not considered to be material weaknesses? X Yes No

Noncompliance material to financial statements noted? X Yes No

Federal Awards - Not Applicable

**REGISTRAR OF VOTERS FOR THE PARISH OF ORLEANS
SCHEDULE OF FINDINGS AND RESPONSES
DECEMBER 31, 2024**

FINDING 2024-001 – FINANCIAL STATEMENT RECONCILIATION (SIGNIFICANT DEFICIENCY)

CRITERIA:

An accounting system should be maintained that provides timely information and an accurate picture of the municipality's financial condition. Accounting practices should be in accordance with generally accepted accounting principles (GAAP) and generally accepted government auditing standards (GAGAS). Annual financial reporting provides accountability and is required by state law [Louisiana Revised Statute (R.S.) 24:513].

CONDITION:

The Registrar did not provide audit-ready financial statements for the annual audit. Based upon the financial reports provided and the results of our audit work, we were unable to determine the nature of balances totaling (\$12,339). This balance is recorded as a fund balance adjustment as they appear to relate to prior year activities.

CAUSE:

The Registrar did not prepare audit-ready financial statements for year-end.

EFFECT:

This resulted in a fund balance adjustment totaling (\$12,339) in order to properly state the ending fund balance amount.

RECOMMENDATION:

We recommend that the Registrar update their policies and procedures to include financial statement preparation at year end.

MANAGEMENT RESPONSE:

Updates to the Registrar's policies, procedures and practices will include financial statement preparation. Transitioning management shall be provided tools necessary to support compliance.

**REGISTRAR OF VOTERS FOR THE PARISH OF ORLEANS
SCHEDULE OF FINDINGS AND RESPONSES
DECEMBER 31, 2024**

FINDING 2024-002 – TIMELY SUBMISSION OF ANNUAL AUDIT REPORT (NON-COMPLIANCE)

CRITERIA:

Louisiana Revised Statute 24:513 requires that Agencies receiving federal, state, or local government funding from the State of Louisiana submit an independent financial statement engagement to the Louisiana Legislative Auditor's office within six months from their fiscal year end.

CONDITION:

The Registrar did not complete and submit its independent audit report within the required deadline. We noted the Registrar received a non-emergency extension from the LLA, but it still requires a late report audit finding.

CAUSE:

The Registrar had turnover in a key position, which caused a delay in performance, completion, and submission of the annual audit report.

EFFECT:

Late submission can cause the auditee to be put on the non-compliance list and can result in withholding of funding to the auditee.

RECOMMENDATION:

The Registrar should implement policies and procedures to ensure the annual audit begins in a timely manner and to ensure timely filing of any and all required reports.

MANAGEMENT RESPONSE:

Policies, procedures and practices shall be updated to ensure timely submission of required documents, assuring timely submission of the audit. Transitional management team shall be provided necessary tools to support compliance.

**REGISTRAR OF VOTERS FOR THE PARISH OF ORLEANS
SCHEDULE OF PRIOR YEAR FINDINGS
DECEMBER 31, 2024**

<u>Finding#</u>	<u>Description</u>	<u>Resolved/Unresolved</u>
2023-001	Financial Statement Reconciliation	Unresolved
2023-002	Timely Submission of Federal Audit Clearinghouse Filing	Unresolved

**REGISTRAR OF VOTERS FOR THE PARISH OF ORLEANS
SCHEDULE OF COMPENSATION, PAYMENTS, AND OTHER
BENEFITS TO AGENCY HEAD OR CHIEF EXECUTIVE OFFICER
FOR THE YEAR ENDED DECEMBER 31, 2024**

Agency Head Name: Dr. Sandra L. Wilson, Registrar of Voters

Purpose	Amount
Salary	\$ 155,331
Benefits-insurance	N/A
Benefits-retirement	Contributions by employee
Benefits-other	N/A
Car allowance	N/A
Vehicle provided by government	N/A
Per diem	N/A
Reimbursements	N/A
Travel	N/A
Registration fees	N/A
Conference travel	N/A
Continuing professional education fees	N/A
Housing	N/A
Unvouchered expenses*	N/A
Special meals	N/A



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REGISTRAR OF VOTERS FOR THE PARISH OF ORLEANS
AGREED UPON PROCEDURES REPORT
FOR THE YEAR ENDED DECEMBER 31, 2024



Luther Speight & Company, LLC
Certified Public Accountants and Consultants

**INDEPENDENT ACCOUNTANT'S REPORT
ON APPLYING AGREED-UPON PROCEDURES**

To the Honorable Sandra L. Wilson, Ph.D.
Registrar of Voters for the Parish of Orleans
and the Louisiana Legislative Auditor:

We have performed the procedures enumerated below on the control and compliance (C/C) areas identified in the Louisiana Legislative Auditor's (LLA's) Statewide Agreed-Upon Procedures (SAUPs) for the fiscal period January 1, 2024 through December 31, 2024. The Registrar of Voters for the Parish of Orleans' ("Registrar of Voters") management is responsible for those C/C areas identified in the SAUPs.

The Registrar of Voters has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of the engagement, which is to perform specified procedures on the C/C areas identified in LLA's SAUPs for the fiscal period January 1, 2024 through December 31, 2024. 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.

The procedures and associated findings are as follows:

Written Policies and Procedures

1. **Results:** *There were no findings in this section in the 2023 AUP report. As a result, this section is not applicable for 2024. However, these procedures will be required to be performed for 2025.*

Board or Finance Committee

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

- a) Observe that the board/finance committee met with a quorum at least monthly, or on a frequency in accordance with the board's enabling legislation, charter, bylaws, or other equivalent document.
- b) For those entities reporting on the governmental accounting model, observe whether the minutes referenced or included monthly budget-to-actual comparisons on the general fund, quarterly budget-to-actual, at a minimum, on proprietary funds, and semi-annual budget-to-actual, at a minimum, on all special revenue funds. *Alternately, for those entities reporting on the nonprofit 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.*
- c) For governmental entities, obtain the prior year audit report and observe the unassigned fund balance in the general fund. If the general fund had a negative ending unassigned fund balance in the prior year audit report, observe that the minutes for at least one meeting during the fiscal period referenced or included a formal plan to eliminate the negative unassigned fund balance in the general fund.
- 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.

Results: *The Registrar does not have a Board of Directors. However, the City of New Orleans has regular meetings and posts videos of the meetings online. AUP step is not applicable to the Entity.*

Bank Reconciliations

- 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:

Results: *We performed the step above without exception.*

- 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);

Results: *We did not observe any evidence that the reconciliation was prepared within 2 months of the closing date.*

Management's Response: *Management team members are transitioning into new roles and will work toward preventative measures*

- 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

Results: *We did not observe any evidence that a member of management or a board member who does not handle cash, posts ledgers, or issue checks has reviewed each bank reconciliation within 1 month of the date the reconciliation was prepared.*

Management's Response: *As new members of the management team transition into their new roles, evidence of managements review will be consistently documented.*

- 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.

Results: *We noted that there were no reconciling items that have been outstanding for more than 12 months from the statement closing date. No exceptions noted.*

Collections

4. **Results:** *There were no findings in this section in the 2023 AUP report. As a result, this section is not applicable for 2024. However, these procedures will be required to be performed for 2025.*

Non-Payroll Disbursements (excluding card purchases/payments, travel reimbursements, and petty cash purchases)

5. **Results:** *There were no findings in this section in the 2023 AUP report. As a result, this section is not applicable for 2024. However, these procedures will be required to be performed for 2025.*

Credit Cards/Debit Cards/Fuel Cards/P-Cards

6. 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.

Results: *We noted the Registrar does not have any credit cards. AUP steps regarding Credit Cards are considered not applicable.*

7. Using the listing prepared by management, randomly select 5 cards (or all cards if less than 5) that were used during the fiscal period. Randomly select one monthly statement or combined

statement for each card (for a debit card, randomly select one monthly bank statement), obtain supporting documentation, and:

- a) Observe whether 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) were reviewed and approved, in writing (or electronically approved), by someone other than the authorized card holder.
[Note: Requiring such approval may constrain the legal authority of certain public officials (e.g., mayor of a Lawrason Act municipality); these instances should not be reported.]
- b) Observe that finance charges and late fees were not assessed on the selected statements.

Results: *We noted the Registrar does not have any credit cards. AUP steps regarding Credit Cards are considered not applicable.*

8. 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 it is supported by (1) an original itemized receipt that identifies precisely what was purchased, (2) written documentation of the business/public purpose, and (3) documentation of the individuals participating in meals (for meal charges only). For missing receipts, the practitioner should describe the nature of the transaction and note whether management had a compensating control to address missing receipts, such as a “missing receipt statement” that is subject to increased scrutiny.

Results: *We noted the Registrar does not have any credit cards. AUP steps regarding Credit Cards are considered not applicable.*

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

9. **Results:** *There were no findings in this section in the 2023 AUP report. As a result, this section is not applicable for 2024. However, these procedures will be required to be performed for 2025.*

Contracts

10. 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:
 - a) Observe whether the contract was bid in accordance with the Louisiana Public Bid Law (e.g., solicited quotes or bids, advertised), if required by law.

- b) Observe whether the contract was approved by the governing body/board, if required by policy or law (e.g., Lawrason Act, Home Rule Charter).
- c) If the contract was amended (e.g., change order), observe the original contract terms provided for such an amendment and that amendments were made in compliance with the contract terms (e.g., if approval is required for any amendment, was approval documented).
- 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 the invoice and related payment agreed to the terms and conditions of the contract.

Results: *Not applicable. The Registrar contracts are maintained via the City of New Orleans or the State of Louisiana's purchasing systems.*

Payroll and Personnel

- 11. **Results:** *There were no findings in this section in the 2023 AUP report. As a result, this section is not applicable for 2024. However, these procedures will be required to be performed for 2025.*

Ethics

- 12. **Results:** *There were no findings in this section in the 2023 AUP report. As a result, this section is not applicable for 2024. However, these procedures will be required to be performed for 2025.*

Debt Service

- 13. **Results:** *We noted no debt was issued during fiscal 2023. Debt Service AUP step is not applicable.*

Fraud Notice

- 14. **Results:** *There were no findings in this section in the 2023 AUP report. As a result, this section is not applicable for 2024. However, these procedures will be required to be performed for 2025.*

Information Technology Disaster Recovery/Business Continuity

- 15. **Results:** *There were no findings in this section in the 2023 AUP report. As a result, this section is not applicable for 2024. However, these procedures will be required to be performed for 2025.*

Prevention of Sexual Harassment

16. Using the 5 randomly selected employees/officials from procedure #17 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.

Results: *We performed the step without exception.*

17. 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).

Results: *We performed the step without exception.*

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

- a) Number and percentage of public servants in the agency who have completed the training requirements.
- b) Number of sexual harassment complaints received by the agency.
- c) Number of complaints which resulted in a finding that sexual harassment occurred.
- d) Number of complaints in which the finding of sexual harassment resulted in discipline or corrective action; and
- e) Amount of time it took to resolve each complaint.

Results: *We were not provided an official annual sexual harassment report but were provided all the information the report requires. Additionally, we were provided the sexual harassment training certificates of all employees.*

Management Response: *The Registrar will continue to use the template provided by the Louisiana Legislative Auditor going forward.*

We were engaged by the Registrar of Voters 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 Registrar of Voters for the Parish of Orleans 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.

Luther Speight & Co. CPAs

Luther Speight & Company CPAs
New Orleans, Louisiana
December 1, 2025