

**ALEXANDRIA CITY COURT
ALEXANDRIA, LOUISIANA**

SEPTEMBER 30, 2025

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Independent Auditor's Report

To the Honorable Judge Richard Starling, Jr.
Alexandria City Court
Alexandria, Louisiana

Opinions

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Alexandria City Court, as of and for the year ended September 30, 2025, and the related notes to the financial statements, which collectively comprise the Alexandria City Court'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, each major fund, and the aggregate remaining fund information of the Alexandria City Court, as of September 30, 2025, and the respective changes in financial position and, where applicable, cash flows thereof 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. 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 Alexandria City Court, 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 these 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 Alexandria City Court'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 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 GAAS 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 Alexandria City Court'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 Alexandria City Court'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 Supplemental Information

Accounting principles generally accepted in the United States of America require that the budgetary comparison information on page 33 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 the management’s discussion and analysis that accounting principles generally accepted in the United States require to be presented to supplement the basic financial statements. Such missing information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historic context. Our opinion on the basic financial statements is not affected by the missing information.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Alexandria City Court’s basic financial statements. The Schedule of Compensation, Benefits and Other Payments to Agency Head or Chief Executive Officer on page 27, the Justice System Funding Schedule – Receiving Entity on page 28, and the Justice System Funding Schedule – Collecting/Disbursing Entity on pages 29-31 are other supplemental information presented for purposes of additional analysis and is 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 information is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Reporting Required by Government Auditing Standard

In accordance with *Government Auditing Standards*, we have also issued our report dated March 10, 2026 on our consideration of the Alexandria City Court’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 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 and opinion on 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 Alexandria City Court’s internal control over financial reporting and compliance.

Oestrieher & Company

OESTRIEHER & COMPANY
Certified Public Accountants
Alexandria, Louisiana

March 10, 2026

GOVERNMENT-WIDE FINANCIAL STATEMENTS

**Alexandria City Court
Statement of Net Position
September 30, 2025**

	Primary Government Governmental Activities
<u>Assets</u>	
Cash	\$ 289,584
Investments, at cost	1,048,723
Accrued interest receivable	7,364
Due from Alexandria City Marshal	7,185
Capital assets, net of accumulated depreciation	87,057
Right of use assets, net of accumulated amortization	8,132
Total assets	1,448,045
<u>Liabilities</u>	
Current liabilities	
Accounts payable	30,252
Lease liability	4,117
Due to other funds	4,155
Other liabilities	833
Total current liabilities	39,357
Long term liabilities	
Lease liability	4,796
Total liabilities	44,153
<u>Net Position</u>	
Net investment in capital assets	86,276
Restricted	257,036
Unrestricted	1,060,580
Total net position	\$ 1,403,892

The notes to the financial statements are an integral part of this statement.

**Alexandria City Court
Statement of Activities
For the year ended September 30, 2025**

		Program Revenues			Net (Expense) Revenue and Changes in Net Position
	<u>Expenses</u>	<u>Charges for Services</u>	<u>Operating Grants and Contributions</u>	<u>Capital Grants and Contributions</u>	<u>Primary Government Governmental Activities</u>
GOVERNMENTAL ACTIVITIES					
Primary Government					
Governmental activities					
General government	\$1,088,975	\$ 276,582	\$ 819,349	\$ -	\$ 6,956
Probation activities	40,439	50,000	-	-	9,561
Courtroom	23,609	52,681	-	-	29,072
Total governmental activities	1,153,023	379,263	819,349	-	45,589
Total primary government	\$1,153,023	\$ 379,263	\$ 819,349	\$ -	45,589
General revenues:					
					84,985
					84,985
					130,574
					1,273,318
					\$ 1,403,892

The notes to the financial statements are an integral part of this statement.

FUND FINANCIAL STATEMENTS

GOVERNMENTAL FUNDS

Balance Sheet
Governmental Funds
Alexandria City Court
September 30, 2025

	<u>General</u>	<u>Probation</u>	<u>Building</u>	<u>Total Governmental Funds</u>
<u>Assets</u>				
Cash	\$ 163,929	\$ 89,124	\$ 36,531	\$ 289,584
Investments, at cost	843,723	205,000	-	1,048,723
Accrued interest receivable	4,250	3,114	-	7,364
Due from Alexandria City Marshal	7,134	-	51	7,185
Due from other funds	80,632	-	3,144	83,776
Total assets	<u>\$ 1,099,668</u>	<u>\$ 297,238</u>	<u>\$ 39,726</u>	<u>\$ 1,436,632</u>
 <u>Liabilities and fund balance</u>				
Liabilities:				
Accounts payable	\$ 29,587	\$ -	\$ 665	\$ 30,252
Due to other funds	8,668	79,263	-	87,931
Other liabilities	833	-	-	833
Total liabilities	<u>39,088</u>	<u>79,263</u>	<u>665</u>	<u>119,016</u>
Fund balance:				
Restricted	-	217,975	39,061	257,036
Unassigned	1,060,580	-	-	1,060,580
Total fund balances	<u>1,060,580</u>	<u>217,975</u>	<u>39,061</u>	<u>1,317,616</u>
Total liabilities and fund balances	<u>\$ 1,099,668</u>	<u>\$ 297,238</u>	<u>\$ 39,726</u>	<u>\$ 1,436,632</u>

The notes to the financial statements are an integral part of this statement.

**Reconciliation of the Balance Sheet
of Governmental Funds
to the Statement of Net Position
September 30, 2025**

Total fund balance-total governmental funds	\$ 1,317,616
Amounts reported for <i>governmental activities</i> in the statement of net position are different because:	
Capital assets of \$678,328 net of accumulated depreciation of (\$591,271), are not financial resources and, therefore, are not reported in the funds.	87,057
Right of use assets of \$19,516 net of accumulated amortization of (\$11,384), are not financial resources and, therefore, are not reported in the funds.	8,132
Lease liability not reported in the fund financial statements	<u>(8,913)</u>
Net position of governmental activities	<u><u>\$ 1,403,892</u></u>

The notes to the financial statements are an integral part of this statement.

**Statement of Revenues, Expenditures, and Changes
in Fund Balances-Governmental Funds
Alexandria City Court
For the year ended September 30, 2025**

	<u>General</u>	<u>Probation</u>	<u>Building</u>	<u>Total Governmental Funds</u>
Revenues:				
Court costs	\$ 208,681	\$ 50,000	\$ 52,681	\$ 311,362
Intergovernmental	819,349	-	-	819,349
Other revenue	67,902	-	-	67,902
Interest	76,037	8,897	51	84,985
Total revenues	<u>1,171,969</u>	<u>58,897</u>	<u>52,732</u>	<u>1,283,598</u>
Expenditures:				
Current:				
General Fund	1,055,904	-	-	1,055,904
Probation	-	40,440	-	40,440
Maintenance	-	-	-	-
Building	-	-	23,610	23,610
Capital outlay	33,524	-	-	33,524
Total expenditures	<u>1,089,428</u>	<u>40,440</u>	<u>23,610</u>	<u>1,153,478</u>
Excess (deficiency) of revenues over expenditures	82,541	18,457	29,122	130,120
Other financing sources (uses)				
Transfers (to) from other funds	-	-	-	-
Fund balance, beginning of year	978,039	199,518	9,939	1,187,496
Fund balance, end of year	<u>\$ 1,060,580</u>	<u>\$ 217,975</u>	<u>\$ 39,061</u>	<u>\$ 1,317,616</u>

The notes to the financial statements are an integral part of this statement.

**Reconciliation of the Statement of
Revenues, Expenditures, and Changes in Fund Balances
to the Statement of Activities
For the year ended September 30, 2025**

Net changes in fund balances-total governmental funds	\$	130,120
<p>Amounts reported for <i>governmental activities</i> in the statement of activities are different because:</p>		
<p>Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense.</p>		
Capital expenditures	\$	33,524
Depreciation expense		(33,006)
		518
<p>Governmental funds report leases as expenditures. However, in the statement of activities, the cost of those right of use assets is allocated over their estimated useful lives and reported as amortization expense.</p>		
Lease expense	\$	3,839
Amortization expense		(3,903)
		(64)
Change in net position of governmental activities	\$	130,574

The notes to the financial statements are an integral part of this statement.

FIDUCIARY FUNDS

**Statement of Fiduciary Net Position
Alexandria City Court
September 30, 2025**

	Total Fiduciary Funds
<u>Assets</u>	
Cash	\$ 569,929
Investments, at cost	1,810,879
Due from Alexandria City Marshal	1,431
Due from other funds	5,524
Total assets	2,387,763
<u>Liabilities</u>	
Due to other funds	1,369
Total liabilities	1,369
<u>Fiduciary Net Position Restricted for:</u>	
Individuals, Organizations, and Other Governments	2,386,394
Total fiduciary net position	\$ 2,386,394

The notes to the financial statements are an integral part of this statement.

Statement of Changes in Fiduciary Net Position
Alexandria City Court
September 30, 2025

	Total Fiduciary Funds
<u>Additions</u>	
Contributions	
Court costs collected	\$ 782,695
Garnishments collected	1,306,722
Restitutions collected	11,249
Total additions	2,100,666
<u>Deductions</u>	
Court costs disbursed	699,206
Garnishments disbursed	1,304,876
Restitutions disbursed	10,893
Total deductions	2,014,975
Net increase in fiduciary net position	85,691
Net position, beginning	2,300,703
Net position, ended	\$ 2,386,394

The notes to the financial statements are an integral part of this statement.

NOTES TO FINANCIAL STATEMENTS

Alexandria City Court
Notes to Financial Statements

September 30, 2025

1. **SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES:**

These financial statements are presented in conformity with generally accepted accounting principles as applicable to governmental units. The following is a summary of the more significant accounting policies affecting their presentation.

Government-wide Financial Statements

The government-wide financial statements include the Statement of Net Position and the Statement of Activities. These statements report financial information for the Alexandria City Court as a whole, excluding fiduciary activity. Individual funds are not displayed but the statements distinguish governmental activities from business-type activities.

The statement of activities reports the expenses of a given function offset by program revenues directly connected with the functional program. A function is an assembly of similar activities and may include portions of a fund or summarize more than one fund to capture the expenses and program revenues associated with a distinct functional activity.

The Alexandria City Court has implemented GASB 63 which requires the presentation of a Statement of Net Position instead of a Statement of Net Assets in the government wide financial statements.

Fund Financial Statements

Fund financial statements are provided for governmental and fiduciary funds. Major individual governmental funds are reported in separate columns.

MEASUREMENT FOCUS, BASIS OF ACCOUNTING, AND FINANCIAL STATEMENT PRESENTATION

Reporting Entity - In evaluating how to define the government for financial reporting purposes, management has considered all potential component units. The decision to include a potential component unit in the reporting entity is made by applying the criteria set forth in GAAP. The basic, but not only criteria for including a potential component unit within the reporting entity, is the governing body's ability to exercise oversight responsibility. The most significant manifestation of this ability is financial interdependency. Other manifestations of the ability to exercise oversight responsibility include, but are not limited to, the selection of governing authority, the designation of management, the ability to significantly influence operations, and accountability for fiscal matters. A second criteria used in evaluating potential component units is the scope of public service. Application of this criteria involves

Alexandria City Court
Notes to Financial Statements

September 30, 2025

considering whether the activity benefits the government and/or its citizens, or whether the activity is conducted within the geographic boundaries of the government and is generally available to its citizens. A third criteria used to evaluate potential component units for inclusion or exclusion from the reporting entity is the existence of special financing relationships, regardless of whether the government is able to exercise oversight responsibilities.

The Alexandria City Court is a potential component unit of the City of Alexandria, Louisiana. However, the Alexandria City Court is a separate reportable entity from the City of Alexandria because it is an autonomous unit and is a separate political division of the Judicial Division of the State of Louisiana. The City Judge, an elected official, has the ability to exercise accountability for fiscal matters. The Alexandria City Court is financially independent from the City of Alexandria, Louisiana.

Governmental Funds –

General Fund - The General Fund is the general operating fund of Alexandria City Court. It is used to account for all financial resources except those required to be accounted for in another fund.

Special Revenue Funds – Special revenue funds are used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes.

Probation Fund – Fees received from City of Alexandria are used to pay for operating expenses of the Probation Program, which was established to aid the Alexandria City Court in monitoring and compliance with probationary terms of those individuals who have been placed on probation by the Judge.

Building Fund – Fees are collected from each suit that comes through the court. These fees are used at the Judge’s discretion to pay for building and equipment upkeep.

Fiduciary Funds –

Fiduciary Funds - Fiduciary funds are used to account for assets held by Alexandria City Court as an agent for other governmental departments, other organizations and other funds. Fiduciary funds are custodial in nature (assets equal liabilities).

Advanced Court Costs Fund - Advanced court costs are deposits made by plaintiffs who file civil suits. The court acts only as a collection agent for fees in civil matters.

Alexandria City Court
Notes to Financial Statements

September 30, 2025

As the suits are processed, the various fees earned are paid out on a monthly basis. After a case is dismissed, any excess deposit is refunded to the plaintiff.

Garnishments Fund - The Court acts as a collection agent for garnishments when they are assessed in a civil suit. Ordinarily, the balance in this account represents amounts that have been received by the Court but have not yet been distributed to the person or agency to which they are due.

Bond Forfeiture Fund - To account for the collection and ultimate disposition of bonds posted by citizens who have been issued citations for traffic violations or arrested for criminal offenses. Bonds posted by violators are held until their cases are heard in Alexandria City Court. At that time, the bonds for persons convicted of violations are distributed to various agencies.

Restitution Fund – The Court collects restitution from persons who have been convicted of crimes. The Court acts only a collection agent for restitution funds. The restitution funds are collected and then remitted to the injured party in criminal cases.

Fund Balances

Alexandria City Court has adopted the provisions of GASB 54 related to the classification of governmental fund balances. The governmental fund balances are classified as follows:

Restricted – Restricted fund balances are amounts that are constrained for a specific purpose through restrictions of external parties or by constitutional provision or enabling legislation. The amount restricted by legislation is \$257,036.

Unassigned – Unassigned fund balance is the residual classification and includes all amounts that are not restricted or constrained in any other classification of fund balance.

Basis of Accounting

The government-wide statements report using the economic resources measurement focus and the accrual basis of accounting generally including the reclassification or elimination of internal activity (between or within funds). Fiduciary fund financial statements report using the same focus and basis of accounting.

Governmental fund financial statements are accounted for using the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recognized when

Alexandria City Court
Notes to Financial Statements

September 30, 2025

susceptible to accrual (i.e., when they become both measurable and available). "Measurable" means the amount of the transaction can be determined and "available" means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. Expenditures are recorded when the related fund liability is incurred. Fiduciary fund revenues and expenses or expenditures (as appropriate) should be recognized on the basis consistent with the fund's accounting measurement objective. The Alexandria City Court has four fiduciary funds which are custodial in nature.

Budgets and Budgetary Accounting

The Alexandria City Court adopts a budget on a basis consistent with GAAP for the General Fund and Special Revenue Funds. The Alexandria City Court is required to present the adopted and final amended budgeted revenues and expenditures for the General Fund and Special Revenue Funds. The Alexandria City Court establishes the fiscal year as the twelve-month period beginning October 1. The budget is made available for public inspection.

The Statement of Revenues, Expenditures, and Changes in Fund Balance-Budget (GAAP Basis) and Actual presents a comparison of budgetary data to actual results of operations for which annual budgets have been adopted. These funds utilize the same basis of accounting for both budgetary purposes and actual results.

Cash and cash equivalents

Cash includes amounts in demand deposits, interest-bearing demand deposits, and time deposits. Cash equivalents include amounts in time deposits and those investments with original maturities less than 30 days. Under state law, the Alexandria City Court may deposit funds in demand deposits, interest-bearing demand deposits, 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.

Investments

Investments are limited by R.S. 33:2955 and the City Court's investment policy. If the original maturities of investments exceed 30 days, they are classified as investments; however, if the original maturities are 30 days or less, they are classified as cash equivalents. Investments are recorded at cost which approximates market value.

Interfund Receivables and Payables

The fiduciary funds occasionally incur costs such as check printing charges, cash shortages, and checks dishonored. The General Fund reimburses the fiduciary funds for these costs. Interest

**Alexandria City Court
Notes to Financial Statements**

September 30, 2025

revenues earned on the fiduciary funds are used to offset these charges. Interfund balances are eliminated in the Government-Wide financial statements.

Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires the use of management's estimates. This will affect the reported amounts of assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from these amounts.

Net Position

Net position is reported as restricted when constraints placed on net position are either externally imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments or imposed by law through constitutional provisions or enabling legislation.

In cases where the Alexandria City Court receives restricted and unrestricted monies for the same purpose, the restricted monies are used first.

Lease Accounting

In June 2017, the Governmental Accounting Standards Board (GASB) issued Statement No. 87, Leases. The objective of this statement is to better meet the information needs of financial statement users by improving accounting and financial reporting for leases by governments. This statement increases the usefulness of governments' financial statements by requiring recognition of certain lease assets and lease liabilities that were previously classified as operating leases and recognized as outflows of resources based on the payment provisions in the contract. The standard establishes a single model for lease accounting based on the foundational principle that leases are financing the right to use an underlying asset. Under this statement, a lessee is required to recognize a lease liability and an intangible right-to-use lease asset. The effective date of this standard is for fiscal years beginning after June 15, 2021 and thereafter. Alexandria City Court implemented this standard effective October 1, 2022.

2. **CASH AND INVESTMENTS:**

As of September 30, 2025, cash deposit accounts totaled \$859,513, of which \$163,929 was classified as unrestricted. As of September 30, 2025, certificates of deposit totaled \$2,859,602 of which \$843,723 was classified as unrestricted. These certificates bear interest ranging from 0.05% to 5.00% and have maturities ranging from thirty days to sixty months with penalties for

**Alexandria City Court
Notes to Financial Statements**

September 30, 2025

early withdrawal. Any penalties for early withdrawal would not have a material effect on the financial statements. The certificates are reflected as investments, at cost, on the Governmental Funds Balance Sheet and the Statement of Fiduciary Net Assets.

Cash and investment balances were insured to Federal Deposit Insurance Corporation limits. Alexandria City Court had no cash balances that were not adequately secured by collateral pledge by the bank.

3. COURT COSTS PAYABLE:

These various liabilities represent charges against advance court costs deposited for each case and are based on the processing of the case by the Judge and/or Marshal. As activity occurs in the suit, the advanced court costs account is decreased and the related liability account is decreased.

4. INTERFUND RECEIVABLES AND PAYABLES:

A summary of the interfund receivables and payables by fund at September 30, 2025 is presented below:

	<u>Interfund Payables</u>	<u>Interfund Receivables</u>
Advanced Court Costs Fund	\$ -0-	\$ 4,939
Garnishments Fund	-0-	585
Restitution Fund	1,370	-0-
Building Fund	-0-	3,144
General Fund	8,668	80,632
Probation Fund	<u>79,262</u>	<u>-0-</u>
	<u>\$ 89,300</u>	<u>\$ 89,300</u>

5. CAPITAL ASSETS:

The accounting and reporting treatment applied to the capital assets associated with a fund were determined by its measurement focus.

All government fund type operations are accounted for on a spending or "financial flow" measurement focus and only current assets and current liabilities are generally included on their balance sheets.

**Alexandria City Court
Notes to Financial Statements**

September 30, 2025

All capital assets are stated at historical cost. Historical costs include not only the purchase price and construction costs, but also ancillary charges to place the asset in its intended location and condition for use. Capital assets are depreciated using the straight-line method over their estimated useful lives.

Office equipment	5 years
Office furniture	7 years
Software	3 years
Vehicles	5 years

Capital asset activity for the year ended September 30, 2025 was as follows:

	<u>Balance</u> <u>9/30/24</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance</u> <u>9/30/25</u>
Furniture and fixtures	\$ 152,912	\$ -0-	\$ -0-	\$ 152,912
Office equipment	391,024	33,524	-0-	424,548
Vehicles	-0-	-0-	-0-	-0-
Building improvements	<u>100,868</u>	<u>-0-</u>	<u>-0-</u>	<u>100,868</u>
Totals	644,804	33,524	-0-	678,328
Accumulated depreciation	<u>(558,265)</u>	<u>(33,006)</u>	<u>-0-</u>	<u>(591,271)</u>
Capital assets, net	<u>\$ 86,539</u>			<u>\$ 87,057</u>

6. EMPLOYEE BENEFIT PLAN – DEFINED CONTRIBUTION:

Alexandria City Court adopted a Saving Incentive Match Plan for Employees of Small Employers (SIMPLE) Plan that covers employees that are not covered under a labor negotiated retirement plan. The Plan is a defined contribution plan. The employees may voluntarily contribute a portion of their wages to the SIMPLE Plan on a tax-deferred basis. The Court matches up to 3% of compensation that each participant contributed to the Plan, which are immediately 100% vested. The employer contribution is established by the Plan document and is in accordance with IRS guidelines. There were no employees contributing in the current year.

**Alexandria City Court
Notes to Financial Statements**

September 30, 2025

7. LEASE COMMITMENTS:

Copier lease

Alexandria City Court entered into a lease agreement with Leaf Capital Funding, LLC to lease certain office equipment commencing November 28, 2022. The minimum lease payment is \$384 per month for 60 months.

The Court recognized a right of use asset and liability in the amount of \$19,516 as of November 28, 2022. A discount rate of 7% was used to determine the present value of future expected lease payments.

Interest expense on the lease in the amount of \$771 was recognized as an outflow. The right of use asset of \$8,132 and the lease liability of \$8,913 are recognized on the Statement of Net Position.

Right of use activity for the year ended September 30, 2025 was as follows:

	<u>Balance</u> <u>9/30/24</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance</u> <u>9/30/25</u>
Right of use assets	\$ 19,516	\$ -0-	\$ -0-	\$ 19,516
Accumulated amortization	<u>(7,481)</u>	<u>(3,903)</u>	<u>-0-</u>	<u>(11,384)</u>
Right of use assets, net	<u>\$ 12,035</u>			<u>\$ 8,132</u>

Amortization expense for the year ended September 30, 2025 was \$3,903.

Under the terms of the lease at September 30, 2025, future minimum lease payments are as follows:

<u>Year</u>	<u>Principal</u>	<u>Interest</u>
2026	4,117	494
2027	4,414	196
2028	382	2
2029	-0-	-0-
2030	-0-	-0-

Alexandria City Court
Notes to Financial Statements

September 30, 2025

8. **ON-BEHALF PAYMENTS:**

Employees receive payments directly from the Rapides Parish Police Jury for salaries, payroll taxes, health insurance, and retirement plan contributions. On-behalf payments made by the Rapides Parish Police Jury during the year ended September 30, 2025 were \$114,330.

Employees receive payments directly from the City of Alexandria for salaries, payroll taxes, health insurance, retirement plan contributions. Certain governmental building expenditures are also paid directly by the City of Alexandria. On-behalf payments made by the City of Alexandria during the year ended September 30, 2025 were \$705,020.

SUPPLEMENTARY INFORMATION

Alexandria City Court
Schedule of Compensation, Benefits, and Other Payments
To Agency Head or Chief Executive Officer
For the year ended September 30, 2025

Agency Head Judge Richard Starling

Salary	\$ 178,661
Health insurance	29,786
Retirement	70,570
Seminar registration	1,475
Seminar travel	<u>5,250</u>
 Total	 <u>\$ 285,742</u>

Alexandria City Court
Justice System Funding Schedule - Receiving Schedule

Cash Basis Presentation
 As Required by La. R.S. 24:515.2

		Amount for 10/01/2024 - 03/31/2025	Amount for 04/01/2025 - 09/30/2025
1. Ending Balance of Amounts Assessed but Not Received:		-	-
2. Details of Receipts from Collecting/Disbursing Agency			
Agency Remitting Money	Remittance Type	Amount for 10/01/2024 - 03/31/2025	Amount for 04/01/2025 - 09/30/2025
Alexandria City Marshal	f. Criminal Court Costs/Fees	67,287	44,766
Alexandria City Marshal	i. Restitution	5,141	5,487
City of Alexandria	j. Probation/Parole/Supervision Fees	25,000	25,000

Alexandria City Court
Justice System Funding Schedule - Collecting/Disbursing Schedule

Cash Basis Presentation
As Required by La. R.S. 24:515.2

	Amount for 10/01/2024 - 03/31/2025	Amount for 04/01/2025 - 09/30/2025
1. Beginning Cash Balance	520,044	533,077
2. Collections		
a. Civil Fees	995,037	1,094,380
b. Bond Fees	-	-
c. Cash Bonds	-	-
d. Asset Forfeiture/Sale	-	-
e. Pre-Trial Diversion Program Fees	-	-
f. Criminal Court Costs/Fees	-	-
g. Criminal Fines – Contempt	-	-
h. Criminal Fines – Other/Non-Contempt	-	-
i. Restitution	-	-
j. Probation/Parole/Supervision Fees	-	-
k. Service Fees	-	-
l. Collection Fees	-	-
m. Interest Earnings on Collected Balances	-	-
n. Other	-	-
Total Collected	995,037	1,094,380
3. Deductions: Collections Retained by the Alexandria City Court		
I. Collection Fee for Collecting/Disbursing to Others Based on Percentage of Collection	-	-
II. Collection Fee for Collecting/Disbursing to Others Based on Fixed Amount	-	-
III. Other Amounts "Self-Disbursed" [Enter amounts on appropriate collection type lines]		
a. Civil Fees	92,550	110,128
b. Bond Fees	-	-
c. Cash Bonds	-	-
d. Asset Forfeiture/Sale	-	-
e. Pre-Trial Diversion Program Fees	-	-
f. Criminal Court Costs/Fees	-	-
g. Criminal Fines – Contempt	-	-
h. Criminal Fines – Other/Non-Contempt	-	-
i. Restitution	-	-
j. Probation/Parole/Supervision Fees	-	-
k. Service Fees	-	-
l. Collection Fees [excluding amounts reported in bullets I and II above]	-	-
m. Interest Earnings on Collected Balances	-	-
n. Other	-	-
Total Collections Retained by the Alexandria City Court	92,550	110,128
4. Deductions: Amounts Disbursed to Individuals and Entities, Excluding Governments and Nonprofits		
a. Collection/Processing Fees Paid to Third Party Entities	-	-
b. Civil Fee Refunds	752,359	820,272
c. Bond Refunds	-	-
d. Restitution Disbursements to Individuals and Entities, Excluding Governments or a Nonprofit	-	-
e. Other Disbursements to Individuals and Entities, Excluding Governments or a Nonprofit	-	-
Total Amounts Disbursed to Individuals and Entities, Excluding Governments and Nonprofits	752,359	820,272
5. Deductions: Total Disbursements to Other Governments & Nonprofits	137,095	126,685
6. Total Amounts Disbursed/Retained	982,004	1,057,085
7. Ending Cash Balance	533,077	570,372
8. Ending Balance of "Partial Payments" Collected but not Disbursed	-	-
9. Other Information:		
I. Ending Balance of Amounts Assessed but Not Yet Collected [i.e. total ending receivable balances]	-	-
II. Total Waivers During the Fiscal Period [i.e. non-cash reduction of receivable balances, such as time served or community service]	-	-

Alexandria City Court

Justice System Funding Schedule - Disbursements to Other Governments & Nonprofits Form

Cash Basis Presentation

As Required by La. R.S. 24:515.2

5. Details of Disbursements To Other Governments & Nonprofits (Do not include amounts retained by your entity in this table.)

Agency Receiving Money	Disbursement Description [Fund, Program, etc.] (Optional)	Legal Authority to Disburse Money	Disbursement Type	Amount for 10/01/2024 - 03/31/2025	Amount for 04/01/2025 - 09/30/2025
Acadia Parish Sheriff	§5530. Fees in civil matters	R.S. 13:5530	a. Civil Fees	115	103
Allen Parish Sheriff	§5530. Fees in civil matters	R.S. 13:5530	k. Service Fees	30	289
Alexandria City Marshal	§5530. Fees in civil matters	R.S. 13:5530	a. Civil Fees	26,139	19,634
Avoyelles Parish Sheriff	§5530. Fees in civil matters	R.S. 13:5530	a. Civil Fees	2,400	2,589
Ascension Parish Sheriff	§5530. Fees in civil matters	R.S. 13:5530	a. Civil Fees	83	107
Beauregard Parish Sheriff	§5530. Fees in civil matters	R.S. 13:5530	a. Civil Fees	66	-
Bossier Parish Sheriff	§5530. Fees in civil matters	R.S. 13:5530	a. Civil Fees	-	100
Calcasieu Parish Sheriff	§5530. Fees in civil matters	R.S. 13:5530	a. Civil Fees	73	123
Catahoula Parish Sheriff	§5530. Fees in civil matters	R.S. 13:5530	a. Civil Fees	208	266
Concordia Parish Sheriff	§5530. Fees in civil matters	R.S. 13:5530	a. Civil Fees	17	34
Caddo Parish Sheriff	§5530. Fees in civil matters	R.S. 13:5530	a. Civil Fees	144	53
East Baton Rouge Parish Sheriff	§5530. Fees in civil matters	R.S. 13:5530	a. Civil Fees	5,770	4,883
East Carroll Parish Sheriff	§5530. Fees in civil matters	R.S. 13:5530	a. Civil Fees	33	-
Evangeline Parish Sheriff	§5530. Fees in civil matters	R.S. 13:5530	a. Civil Fees	505	-
Grant Parish Sheriff	§5530. Fees in civil matters	R.S. 13:5530	a. Civil Fees	1,340	1,168
Iberia Parish Sheriff	§5530. Fees in civil matters	R.S. 13:5530	a. Civil Fees	70	35
Jefferson Parish Sheriff	§5530. Fees in civil matters	R.S. 13:5530	a. Civil Fees	30	30
Jackson Parish Sheriff	§5530. Fees in civil matters	R.S. 13:5530	a. Civil Fees	40	-
LaSalle Parish Sheriff	§5530. Fees in civil matters	R.S. 13:5530	a. Civil Fees	261	318
Department of the Treasury	§5530. Fees in civil matters	R.S. 13:5530	a. Civil Fees	30,194	29,912
Lafayette City Marshal	§5530. Fees in civil matters	R.S. 13:5530	a. Civil Fees	-	30
Lincoln Parish Sheriff	§5530. Fees in civil matters	R.S. 13:5530	a. Civil Fees	11	-
Lafayette Parish Sheriff	§5530. Fees in civil matters	R.S. 13:5530	a. Civil Fees	327	238
Supreme Court	§5530. Fees in civil matters	R.S. 13:5530	a. Civil Fees	560	485
Madison Parish Sheriff	§5530. Fees in civil matters	R.S. 13:5530	a. Civil Fees	-	33
Natchitoches City Marshal	§5530. Fees in civil matters	R.S. 13:5530	a. Civil Fees	-	60
Natchitoches Parish Sheriff	§5530. Fees in civil matters	R.S. 13:5530	a. Civil Fees	455	295
Ouachita Parish Sheriff	§5530. Fees in civil matters	R.S. 13:5530	a. Civil Fees	-	54
Orleans Parish Sheriff	§5530. Fees in civil matters	R.S. 13:5530	a. Civil Fees	30	270
Pineville City Marshal	§5530. Fees in civil matters	R.S. 13:5530	a. Civil Fees	2,010	2,040
Pointe Coupee Parish Sheriff	§5530. Fees in civil matters	R.S. 13:5530	a. Civil Fees	-	55
Rapides Parish Police Jury	§5530. Fees in civil matters	R.S. 13:5530	a. Civil Fees	52,682	48,710
Rapides Parish Sheriff	§5530. Fees in civil matters	R.S. 13:5530	a. Civil Fees	4,642	6,786
Richland Parish Sheriff	§5530. Fees in civil matters	R.S. 13:5530	a. Civil Fees	30	51
Shreveport City Marshal	§5530. Fees in civil matters	R.S. 13:5530	a. Civil Fees	-	30
Department of State	§5530. Fees in civil matters	R.S. 13:5530	a. Civil Fees	3,400	2,800

Alexandria City Court

Justice System Funding Schedule - Disbursements to Other Governments & Nonprofits Form

Cash Basis Presentation

As Required by La. R.S. 24:515.2

5. Details of Disbursements To Other Governments & Nonprofits (Do not include amounts retained by your entity in this table.)

Agency Receiving Money	Disbursement Description [Fund, Program, etc.] (Optional)	Legal Authority to Disburse Money	Disbursement Type	Amount for 10/01/2024 - 03/31/2025	Amount for 04/01/2025 - 09/30/2025
St Landry Parish Sheriff	§5530. Fees in civil matters	R.S. 13:5530	a. Civil Fees	29	90
St Martin Parish Sheriff	§5530. Fees in civil matters	R.S. 13:5530	a. Civil Fees	-	65
St Tammany Parish Sheriff	§5530. Fees in civil matters	R.S. 13:5530	a. Civil Fees	38	81
Tangipahoa Parish Sheriff	§5530. Fees in civil matters	R.S. 13:5530	a. Civil Fees	108	-
Vernon Parish Sheriff	§5530. Fees in civil matters	R.S. 13:5530	a. Civil Fees	260	244
West Carroll Parish Sheriff	§5530. Fees in civil matters	R.S. 13:5530	a. Civil Fees	61	-
Webster Parish Sheriff	§5530. Fees in civil matters	R.S. 13:5530	a. Civil Fees	-	65
Winn Parish Sheriff	§5530. Fees in civil matters	R.S. 13:5530	a. Civil Fees	34	63
City of Alexandria	§5530. Fees in civil matters	R.S. 13:5530	a. Civil Fees	-	8
Louisiana Department of Health	§571.11. Dispositions of fines and forfeitures	R.S. 15:571.11	f. Criminal Court Costs/Fees	434	332
Rapides Parish School Board	§5530. Fees in civil matters	R.S. 13:5530	a. Civil Fees	2,608	594
Out of State: United States Postal Service	§5530. Fees in civil matters	R.S. 13:5530	a. Civil Fees	398	200
Out of State: Louisiana Department of Veterans Affairs	§5530. Fees in civil matters	R.S. 13:5530	a. Civil Fees	1,460	-
Out of State: Defense Finance and Accounting Services	§5530. Fees in civil matters	R.S. 13:5530	a. Civil Fees	-	586
Out of State: Louisiana Division of Administration	§5530. Fees in civil matters	R.S. 13:5530	a. Civil Fees	-	2,776

REQUIRED SUPPLEMENTARY INFORMATION

Budgetary Comparison Schedule
All Governmental Fund Types
Alexandria City Court
For the year ended September 30, 2025

	GENERAL FUND				SPECIAL REVENUE FUNDS			
	Original	Final	Actual Amounts (Budgetary Basis)	Variance with Final Budget Positive (Negative)	Original	Final	Actual Amounts (Budgetary Basis)	Variance with Final Budget Positive (Negative)
Revenues:								
Court costs	\$ 143,000	\$ 143,000	\$ 208,681	\$ 65,681	\$ 92,700	\$ 92,700	\$ 102,681	\$ 9,981
Intergovernmental	-	-	819,349	819,349	-	-	-	-
Other revenue	18,000	18,000	67,902	49,902	-	-	-	-
Interest	80,000	80,000	76,037	(3,963)	6,000	6,000	8,948	2,948
Total revenues	<u>241,000</u>	<u>241,000</u>	<u>1,171,969</u>	<u>930,969</u>	<u>98,700</u>	<u>98,700</u>	<u>111,629</u>	<u>12,929</u>
Expenditures:								
Salaries and wages	61,069	61,069	514,403	(453,334)	36,000	36,000	37,525	(1,525)
Employee benefits	-	-	238,498	(238,498)	-	-	-	-
Payroll taxes	5,000	5,000	10,966	(5,966)	6,500	6,500	2,871	3,629
Law books	-	-	1,203	(1,203)	3,200	3,200	-	3,200
Computer services	30,210	30,210	51,029	(20,819)	15,000	15,000	1,500	13,500
Dues and subscriptions	950	950	750	200	-	-	-	-
Capital expenditures	-	-	33,524	(33,524)	58,400	58,400	-	58,400
Equipment lease	-	-	-	-	-	-	-	-
Bank charges	2,500	2,500	12,044	(9,544)	377	377	163	214
Miscellaneous	543	543	11,911	(11,368)	1,200	1,200	-	1,200
Office supplies	5,000	5,000	2,549	2,451	15,000	15,000	13,917	1,083
Postage	16,000	16,000	13,140	2,860	-	-	-	-
Repairs & maintenance	3,500	3,500	12,138	(8,638)	12,600	12,600	8,074	4,526
Legal & professional	31,000	31,000	82,950	(51,950)	-	-	-	-
Janitorial	-	-	-	-	-	-	-	-
Insurance	18,200	18,200	23,834	(5,634)	-	-	-	-
Vehicle maintenance & expense	-	-	-	-	-	-	-	-
Utilities	-	-	58,832	(58,832)	-	-	-	-
Seminars	22,525	22,525	21,657	868	-	-	-	-
Total expenditures	<u>196,497</u>	<u>196,497</u>	<u>1,089,428</u>	<u>(892,931)</u>	<u>148,277</u>	<u>148,277</u>	<u>64,050</u>	<u>84,227</u>
Excess (deficiency) of revenues over expenditures	44,503	44,503	82,541	38,038	(49,577)	(49,577)	47,579	97,156
Fund balances, beginning	978,039	978,039	978,039	-	209,457	209,457	209,457	-
Fund balances, ended	<u>\$ 1,022,542</u>	<u>\$ 1,022,542</u>	<u>\$ 1,060,580</u>	<u>\$ 38,038</u>	<u>\$ 159,880</u>	<u>\$ 159,880</u>	<u>\$ 257,036</u>	<u>\$ 97,156</u>



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Emile P. Oestriecher III (1938-2024)

Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards*

To the Honorable Judge Richard Starling, Jr.
Alexandria City Court
Alexandria, Louisiana

We have audited the financial statements of the governmental activities and each major fund of the Alexandria City Court, as of and for the year ended September 30, 2025, and the related notes to the financial statements, and have issued our report thereon dated March 10, 2026. 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.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered Alexandria City Court's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Alexandria City Court's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of Alexandria City Court's internal control over financial reporting.

Our consideration of internal control over financial reporting was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control over financial reporting that might be significant deficiencies or material weaknesses and therefore, there can be no assurance that all deficiencies, significant deficiencies, or material weaknesses have been identified. However, as described in the accompanying schedule of current and prior year findings, we identified certain deficiencies in internal control over financial reporting that we consider to be material weaknesses.

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. We consider the deficiencies described in the accompanying schedule of current and prior year findings to be material weaknesses listed as items number 2025-001 and 2025-002.

Compliance

As part of obtaining reasonable assurance about whether Alexandria City Court's financial statements are free of 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 one instance of noncompliance or other matters that are required to be reported under *Government Auditing Standards* listed as item number 2025-003.

Alexandria City Court's response to the findings identified in our audit are described in the accompanying Management's Corrective Action Plan. We did not audit Alexandria City Court's response and, accordingly, we express no opinion on it.

This report is intended solely for the information of management and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties. Under Louisiana Revised Statute 24:513, this report is distributed by the Legislative Auditor as a public document.

Oestriecher & Company, CPAs

OESTRIECHER & COMPANY
Certified Public Accountants
Alexandria, Louisiana

March 10, 2026

**ALEXANDRIA CITY COURT
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
For the year ended September 30, 2025**

Section I-Summary of Auditor's Reports

1. The auditor's report expresses an unqualified opinion on the basic financial statements of Alexandria City Court.
2. Two material weaknesses disclosed during the audit of the basic financial statements are reported in the 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*.
3. One instance of noncompliance of the Alexandria City Court was disclosed during the audit.

Section II - Financial Statement Findings

Finding 2025-001 – Segregation of Duties

Statement of Condition – Alexandria City Court does not have adequate segregation of duties within the administrative office.

Criteria – A system of internal control procedures requires a segregation of duties so that no individual handles a transaction from start to finish.

Effect of condition – Lack of oversight could lead to improperly recorded transactions.

Cause of condition –There is a small number of personnel employed by Alexandria City Court.

Recommendation – Alexandria City Court should monitor the assignment of duties to ensure as much segregation of duties as possible.

Questioned costs – None

Finding 2025-002 – Job Description

Statement of Condition – The Alexandria City Court does not have a person on staff who has the qualifications and training to apply generally accepted accounting principles in recording financial transactions or preparing the financial statements.

Criteria – A reporting entity should be able to prepare financial statements in accordance with GAAP without any outside assistance.

Effect of Condition – The Alexandria City Court needed assistance in preparing the annual financial statements.

Cause of Condition – There was no written job description available to ensure hiring of staff that have appropriate training in applying generally accepted accounting principles.

Recommendation – Alexandria City Court should consider the cost/benefit of hiring additional personnel with sufficient knowledge and training.

Questioned Costs – None

Finding 2025-003 – Budget Variance

Statement of Condition – The budget showed a greater than 5% overage variance in expenditures.

Criteria – General fund expenditures exceeded the amounts budgeted by more than 5% in violation of Revised Statute 39:1311.

Effect of Condition – Alexandria City Court was in violation of budget law.

Cause of Condition – Timely and accurate expenditure information was not provided to management.

Recommendation – Alexandria City Court should provide training or support for accounting personnel that will provide quarterly budget vs. actual financial statements.

Questioned Costs – None

Section III – Federal Awards Findings and Questioned Costs

There were no federal awards.

**Alexandria City Court
Summary Schedule of Prior Audit Findings
For the year ended September 30, 2025**

Section I - Internal Control and Compliance Material to the Financial Statements

Finding No. 2024-001-The Alexandria City Court does not have adequate segregation of duties within the administrative office.

Corrective action taken- Condition is not resolved. See Finding 2025-001.

Finding No. 2024-002-The Alexandria City Court does not have a person on staff who has the qualifications and training to apply generally accepted accounting principles in recording financial transactions or preparing the financial statements.

Corrective action taken- Condition is not resolved. See Finding 2025-002.

Section II - Internal Control and Compliance Material to Federal Awards

Not applicable.

Section III – Federal Awards Findings and Questioned Costs

There were no federal awards.

**Alexandria City Court
P.O. Box 30
Alexandria, LA 71301**

March 10, 2026

MANAGEMENT'S CORRECTIVE ACTION PLAN

Alexandria City Court respectfully submits the following corrective action plan for the year ended September 30, 2025.

Name and address of contact person: Richard Starling, Jr., Alexandria City Judge, 515 Washington St., Alexandria, Louisiana 71301.

Name and address of independent public accounting firm: Oestriecher and Company, CPAs, 4641 Windermere Place, Alexandria, Louisiana 71303-3548

Audit period: October 1, 2024 through September 30, 2025.

The findings from the Schedule of Findings and Questioned Costs are discussed below. The findings are numbered consistently with the number assigned in the schedule. The Summary of Audit Results does not include findings and is not addressed.

FINDINGS-FINANCIAL STATEMENT AUDIT

FINDING NO. 2025-001:

Recommendation: Alexandria City Court should monitor the assignment of duties to ensure as much segregation of duties as possible.

Action Taken: Employees will be monitored as effectively as possible with the limited staff.

FINDING NO. 2025-002

Recommendation: Alexandria City Court should consider the cost/benefit of hiring additional personnel with sufficient knowledge and training.

Action Taken: While management understands the nature of the finding and the necessity of personnel with qualifications that are higher than our current job descriptions, the benefits of hiring personnel with increased qualifications do not outweigh the costs.

FINDING NO. 2025-003

Recommendation: Alexandria City Court should provide training or support for accounting personnel that will provide quarterly budget vs actual financial statements.

Action Taken: The accounting department will be provided with sufficient resources for training in order to provide quarterly budget vs. actual information.



INDEPENDENT ACCOUNTANT'S REPORT
ON APPLYING AGREED-UPON PROCEDURES

To Alexandria City Court 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 October 1, 2024 through September 30, 2025. Alexandria City Court's management is responsible for those C/C areas identified in the SAUPs.

Alexandria City Court 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 October 1, 2024 through September 30, 2025. 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:

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

- A. 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).

Results of Procedure: There is one location that processes payments. That location was selected for testing.

- B. For each location selected under procedure #1A 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, then inquire of employees about their job duties), and observe that job duties are properly segregated such that:

- i. At least two employees are involved in initiating a purchase request, approving a purchase, and placing an order/making the purchase.

Results of Procedure: No exceptions noted.

- ii. At least two employees are involved in processing and approving payments to vendors.

Results of Procedure: No exceptions noted.

- iii. 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.

Results of Procedure: No exceptions noted.

- iv. Either the employee/official responsible for signing checks mails the payment or gives the signed checks to an employee to mail who is not responsible for processing payments.

Results of Procedure - Finding: The bookkeeper mails payments to vendors. The bookkeeper also processes payments.

Management's Response: The Clerk of Court will mail signed checks to vendors or assign a staff member not responsible for processing payments to mail signed checks to vendors.

- v. Only employees/officials authorized to sign checks approve the electronic disbursement (release) of funds, whether through automated clearinghouse (ACH), electronic funds transfer (EFT), wire transfer, or some other electronic means.

Results of Procedure: No exceptions noted.

[Note: Findings related to controls that constrain the legal authority of certain public officials (e.g., mayor of a Lawrason Act municipality) should not be reported.]

- C. For each location selected under procedure #1A 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:

- i. Observe whether the disbursement matched the related original itemized invoice and supporting documentation indicates that deliverables included on the invoice were received by the entity.

Results of Procedure: No exceptions noted.

- ii. Observe whether the disbursement documentation included evidence (e.g., initial/date, electronic logging) of segregation of duties, as applicable.

Results of Procedure: No exceptions noted.

- D. Using the entity's main operating account and the a randomly selected month, 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, the practitioner should select an alternative month and/or account for testing that does include electronic disbursements.

Results of Procedure: No exceptions noted.

2) Information Technology Disaster Recovery/Business Continuity

A. Perform the following procedures, **verbally discuss the results with management, and report “We performed the procedure and discussed the results with management.”**

- i. 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 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.

Results of Procedure: We performed the procedure and discussed the results with management.

- ii. Obtain and inspect the entity’s most recent documentation that it has tested/verified that its backups can be restored (if there is no written documentation, then inquire of personnel responsible for testing/verifying backup restoration) and observe evidence that the test/verification was successfully performed within the past 3 months.

Results of Procedure: We performed the procedure and discussed the results with management.

- iii. 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.

Results of Procedure: We performed the procedure and discussed the results with management.

B. Randomly select 5 terminated employees (or all terminated employees if less than 5) using the list of terminated employees. Observe evidence that the selected terminated employees have been removed or disabled from the network.

Results of Procedure: We performed the procedure and discussed the results with management.

C. Using 5 randomly selected employees/officials, 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. The requirements are as follows:

- Hired before June 9, 2020 – completed the training; and
- Hired on or after June 9, 2020 – completed the training within 30 days of initial service or employment.

Results of Procedure: We performed the procedure and discussed the results with management.

We were engaged by Alexandria City Court 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 Alexandria City Court 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.

Oestriecher & Company, CPAs

OESTRIECHER & COMPANY
Certified Public Accountants
Alexandria, Louisiana

March 10, 2026