FIRE PROTECTION DISTRICT NO. 6

OF GRANT PARISH

ANNUAL FINANCIAL REPORT
FOR THE YEAR ENDED DECEMBER 31, 2025

Rozier McKay & Willis CERTIFIED PUBLIC ACCOUNTANTS

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Rozier McKay & Willis CERTIFIED PUBLIC ACCOUNTANTS

June 15, 2026

Independent Accountants' Review Report

To the Board of Directors
Fire Protection District No. 6 of Grant Parish

We have reviewed the accompanying financial statements of the governmental activities and each major fund of Fire Protection District No. 6 of Grant Parish, as of and for the year ended December 31, 2025, and the related notes to the financial statements, which collectively comprise the Fire District's basic financial statements as listed in the table of contents. A review includes primarily applying analytical procedures to management's financial data and making inquiries of management. A review is substantially less in scope than an audit, the objective of which is the expression of an opinion regarding the financial statements as a whole. Accordingly, we do not express such an opinion.

Management's Responsibility for the Financial Statements

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

Accountant's Responsibility

Our responsibility is to conduct the review engagement in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the AICPA. Those standards require us to perform procedures to obtain limited assurance as a basis for reporting whether we are aware of any material modifications that should be made to the financial statements for them to be in accordance with accounting principles generally accepted in the United States of America. We believe that the results of our procedures provide a reasonable basis for our conclusion.

We are required to be independent of the Fire Protection District No. 6 of Grant Parish, and to meet our other ethical responsibilities, in accordance with the relevant requirements related to our review.

Accountant's Conclusion

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

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that Statements of Revenue, Expenditures and Changes in Fund Balances (Budget and Actual) be presented to supplement the basic financial

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statements. Such information is presented for purposes of additional analysis and, although not a required part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. Management has omitted Managements' Discussion and Analysis that the Governmental Accounting Standards Board requires to be presented to supplement the basic financial statements. Such missing information, although not a required part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. Such information is the responsibility of management. We have not audited, reviewed, or compiled the required supplementary information and we do not express an opinion, a conclusion, nor provide any assurance on it.

Other Supplemental Information

Our review was made for the purpose of expressing limited assurance that there are no material modifications that should be made to the basic financial statements in order to conform with generally accepted accounting principles. The accompanying Schedule of Compensation, Benefits and Other Payments to Agency Head or Chief Executive Officer is presented only for supplementary analysis purposes. This information has been subjected to the inquiry and analytical procedures applied in the review of the basic financial statements and we are not aware of any material modifications that should be made thereto.

Other Matters

In accordance with the Louisiana Governmental Audit Guide and the provisions of state law, we have issued a report dated June 15, 2026, on the results of our agreed-upon procedures.

Rozier, McKay & Willis

ROZIER, McKAY & WILLIS
Certified Public Accountants
Alexandria, Louisian

Fire Protection District No. 6 of Grant Parish

Statement of Net Position
December 31, 2025

		Governmental Activities
ASSETS		
Cash and Cash Equivalents	$	92,848
Receivables (net)		176,388
Capital Assets - Land		14,000
Capital Assets - Depreciable		146,759
Total Assets		429,995
LIABILITIES		
Accounts Payable		1,435
FICA & FWH Taxes Payable		1,686
Total Liabilities		3,121
NET POSITION		
Invested in capital assets, net of related debt		160,759
Unrestricted		266,115
Total Net Position	$	426,874

Fire Protection District No. 6 of Grant Parish

Statement of Activities
For the Year Ended December 31, 2025

	Expenses	Program Revenues: Charges for Services	Program Revenues: Operating Grants and Contributions	Program Revenues: Capital Grants and Contributions	Net (Expense) Revenue
Governmental Activities					
Fire Protection	$ 189,453	$ -	$ -	$ -	$ (189,453)
Total Governmental Activities	189,453	-	-	-	(189,453)

General Revenues:	
Property Taxes	166,195
Revenue Sharing	48,521
Fire Insurance Rebates	10,091
Total General Revenues	224,807
Change in Net Position	35,354
Net Position - Beginning	391,520
Net Position - Ending	$ 426,874

Fire Protection District No. 6 of Grant Parish

Balance Sheet - Governmental Funds

December 31, 2025

		General
Assets		
Cash and Cash Equivalents	$	92,848
Receivables		176,388
Total assets	$	269,236
Liabilities and Fund Balance		
Liabilities		
Accounts Payable and Accrued Expenses	$	3,121
Total liabilities		3,121
Fund Balance		
Unassigned		266,115
Total Fund Balances		266,115
Total Liabilities and Fund Balance	$	269,236

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

Total Fund Balances - Governmental Funds	$	266,115
Amounts reported for governmental activities in the statement of net position are different because:		
Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds.		160,759
Net Position of Governmental Activities	$	426,874

Fire Protection District No. 6 of Grant Parish

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

		General
Revenues:		
Ad Valorem Taxes	$	166,195
Revenue Sharing		48,522
Other		10,091
Total revenues		224,808
Expenditures:		
Current		
Public Safety - Fire Protection		
Payroll and Taxes		72,206
Insurance		21,195
Legal and Professional		13,210
Miscellaneous		4,620
Repairs and Maintenance		30,873
Supplies		15,871
Utilities		12,742
Capital Expenditures		13,000
Total expenditures		183,717
Excess (Deficiency) of Revenues Over Expenditures		41,091
Fund Balance - Beginning of Year		225,024
Fund Balance - End of Year	$	266,115

Fire Protection District No. 6 of Grant Parish

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

Net change in fund balances of Governmental Funds	$	41,091
Amounts reported for governmental activities in the statement of activities are different because:		
Some expenses reported in the statement of activities do not require the use of current financial resources and therefore are not reported as expenditures by governmental funds.		-
Governmental funds report capital outlays as expenditures. However, in the statement of activities the cost of those assets is allocated over estimated useful lives and reported as depreciation expense. The effect of Capital Expenditures and debt service is presented as follows:		
Depreciation		(18,737)
Capital Expenditures		13,000
Change in net position of governmental activities		

Note 1 - Summary of Significant Accounting Policies

Fire Protection District No. 6 of Grant Parish (the Fire District) was created to provide fire protection for portions of Grant Parish. It is governed by a Board consisting of five members and the majority of the members are appointed by the Grant Parish Police Jury. The Fire District is a component unit of the Grant Parish Police Jury, the primary governing body of the Parish and the governmental body with oversight responsibility. The accompanying financial statements present information only on the funds maintained by the Fire District and do not present financial information on the primary government, the general government services provided by that entity, or the other governmental units that are accountable to the primary government.

The accompanying policies conform to generally accepted accounting principles for governmental units.

Financial Reporting Entity

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

1. Appointing a voting majority of an organization's governing body, and

    a. The ability of the reporting entity to impose its will on that organization and/or

    b. The potential for the organization to provide specific financial benefits to or impose specific financial burdens on the reporting entity.

2. Organizations for which the reporting entity does not appoint a voting majority but are fiscally dependent on the reporting entity.

3. Organizations for which the reporting entity financial statements would be misleading if data of the organization is not included because of the nature or significance of the relationship.

Based on the previous criteria, the Fire District is a component unit of the Grant Parish Police Jury. The accompanying component unit financial statements present information only on the funds maintained by Fire Protection District No. 6 and do not present information on the police jury, the general government service provided by that governmental unit, or other governmental units that comprise the financial reporting entity.

Basic Financial Statements

The basic financial statements include both government-wide and fund financial statements. Both government-wide and fund financial statements categorize all of the Fire District's operations as governmental activities. Governmental activities involve government services that are normally supported by taxes and intergovernmental revenues.

The government-wide and fund financial statements present the Fire District's financial position and results of operations from differing perspectives which are described as follows:

Government-Wide Financial Statements

The Statement of Net Position and the Statement of Activities display information about the Fire District as a whole. The effect of most interfund activity is eliminated from these financial statements. Furthermore, government-wide financial statements exclude any fiduciary activities which are reported in the fund financial statements.

Program revenues reported in the Statement of Activities consist of amounts that are directly associated with a governmental service. Program revenues include any charges for services and most grants.

Fund Financial Statements

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

- General Fund – This fund is the primary operating fund of the Fire District is used to account for all resources.

Basis of Accounting and Measurement Focus

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

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

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

Under the modified accrual basis of account and the current financial resources measurement focus revenue is recognized when it is considered measurable and available. Revenue is considered available if it is collected within 60 days of year end. In addition, expenses are generally recorded when a liability has been incurred. Furthermore, when the current financial resources measure focus is used, amounts recorded as assets exclude capital assets and the acquisition of capital assets is treated as an expenditure of funds. In addition, long-term debts are excluded from amounts reported as liabilities. Proceeds from issuing long-term debt are reported as other financing sources and repayment of long-term debt is reported as an expenditure of funds.

Use of Estimates

The preparation of financial statement in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

Budget Practices

Budgets of the General Fund are prepared on the modified accrual basis of accounting. Unexpended appropriations of this fund lapse at the end of each fiscal year. Budgets of the General Fund and all changes and amendments to these budgets are approved by the Board of Commissioners as a whole.

Capital Assets

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

All capital assets are reported at historical cost less accumulated depreciation. Depreciation is computed using the straight-line method and estimated useful lives that are based on the expected durability of the particular asset. Useful lives typically range from five to forty years.

Cash

Amounts reported as cash and cash equivalents (restricted and unrestricted) include all cash on hand, cash in bank accounts, certificates of deposit and highly liquid investments.

Note 2 - Cash

Deposits are stated at cost, which approximates market. Under state law, these deposits must be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent bank. The market value of the pledged securities plus the federal deposit insurance must at all times equal the amount on deposit with the fiscal agent. These securities are held in the name of the pledging fiscal agent bank in a holding or custodial bank that is mutually acceptable to both parties.

At December 31, 2025, deposits were secured by FDIC insurance coverage in the amount of $250,000.

Note 3 - Receivables

At December 31, 2025, receivables were limited to ad valorem taxes and related revenue sharing collected by other governmental units on behalf of the Fire District. These amounts are considered fully collectible and there is no allowance for doubtful accounts.

Note 4 – Capital Assets

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

	Beginning Balance	Additions	Disposals	Ending Balance
Non Depreciable Capital Assets				
Land	$ 14,000	$ -----	$ ----	$ 14,000
Depreciable Capital Assets				
Buildings and Improvements	$ 138,927	$ ----	$ ----	$ 138,927
Equipment	325,734	13,000	----	338,734
Accumulated Depreciation	(312,165)	(18,737)	----	(330,902)
Depreciable Capital Assets (Net)	152,496	(5,737)	----	146,759
Total Capital Assets	$ 166,496	$ (5,737)	$ ----	$ 160,759

For the year ended December 31, 2025, depreciation expense totaled $18,737.

Note 5 - Risk Management

The Fire District is exposed to various risks of loss related to torts; theft, damage or destruction of assets; errors and omissions; injuries to employees; and natural disasters.

The Fire District insures against these risks by participating in a public entity risk pool that operates as a common insurance program and by purchasing commercial insurance. Settled claims resulting from these risks have not exceeded insurance coverage in any of the past three fiscal years.

Note 6 – Property Taxes

Property taxes are assessed on a calendar year basis and are due on or before December 31 in the year the tax is levied. Revenues from property taxes are recognized as revenue in the year billed. For the year ended December 31, 2025, the Assessment District was authorized to levy 11.81 mills.

Fire Protection District No. 6 of Grant Parish

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

	Budget Amounts Original	Budget Amounts Final	Variance with Original Budget and Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:					
Ad Valorem Taxes	$ 165,000	$ 165,000	$ -	$ 166,195	$ 1,195
Revenue Sharing	48,500	48,500	-	48,522	22
Other	2,650	2,650	-	10,091	7,441
Total revenues	216,150	216,150	-	224,808	8,658
Expenditures:					
Current					
Public Safety - Fire Protection					
Payroll and Taxes	70,000	70,000	-	72,206	(2,206)
Insurance	11,000	11,000	-	21,195	(10,195)
Legal and Professional	13,000	13,000	-	13,210	(210)
Miscellaneous	10,000	10,000	-	4,620	5,380
Repairs and Maintenance	22,000	22,000	-	30,873	(8,873)
Supplies	10,000	10,000	-	15,871	(5,871)
Utilities	7,000	7,000	-	12,742	(5,742)
Capital Expenditures	60,000	60,000	-	13,000	47,000
Total expenditures	203,000	203,000	-	183,717	19,283
Excess (Deficiency) of Revenues Over Exenditures	13,150	13,150	-	41,091	27,941
Fund Balance - Beginning of Year	226,787	226,787	-	225,024	(1,763)
Fund Balance - End of Year	$ 239,937	$ 239,937	$ -	$ 266,115	$ 26,178

Note to Budgetary Comparison Schedule:

Final Budgets were identical to original amounts and no revisions were necessary.

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

Fire Protection District No. 6 of Grant Parish

Schedule of Per Diem Paid to Board Members
For the Year December 31, 2025

William Smith	$ 7,725
Carolyn Gresham	840
Frankie Coleman	840
Gary Edwards	280
Dallas Baxter	840
Jay Brunson	420
Total	$ 10,945

Fire Protection District No. 6 of Grant Parish

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

Agency Head - Frankie Coleman, President

Purpose:	
Compensation	840
Benefits	-
Reimbursements	-

ADDITIONAL INFORMATION

The President of the Fire District is the head of the agency and its chief executive officer.

Rozier McKay & Willis CERTIFIED PUBLIC ACCOUNTANTS

June 15, 2026

INDEPENDENT ACCOUNTANTS' REPORT ON
APPLYING AGREED-UPON PROCEDURES

To the Board of Directors
Fire Protection District No. 6 of Grant Parish

We have performed the procedures included in the *Louisiana Government Audit Guide* and enumerated below, which were agreed to by the management of Fire Protection District No. 6 of Grant Parish and the Legislative Auditor, State of Louisiana, solely to assist the users in evaluating management's assertions about the Fire District's compliance with certain laws and regulations during the year ended December 31, 2025, included in the *Louisiana Attestation Questionnaire*. This agreed-upon procedures engagement was performed in accordance with standards established by the American Institute of Certified Public Accountants. The sufficiency of these procedures is solely the responsibility of the specified users of the report. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

Public Bid Law:

1. Select all expenditures made during the year for material and supplies exceeding $60,000, or public works exceeding $250,000, and determine whether such purchases were made in accordance with LSA-RS 38:2211-2251 (the public bid law).

   No transaction met the scope of the Public Bid Law.

Code of Ethics for Public Officials and Public Employees

2. Obtain from management a list of the immediate family members of the Fire District's board members as defined by LSA-RS 42:1101-1124 (the code of ethics), and a list of outside business interests of members and employees, as well as their immediate families.

   Management provided us with the required list including the noted information.

3. Obtain from management a listing of all employees paid during the period under examination.

   Management provided us with all payroll records.

4. Determine whether any of those employees included in the records obtained from management in agreed-upon procedure (3) were also included on the listing obtained from management in agreed-upon procedure (2) as immediate family members.

   None of the employees included on the list of employees provided by management in agreed-upon procedure (3) appeared on the reports provided by management in agreed-upon procedure (2).

Budgeting

5. Obtained a copy of the legally adopted budget and all amendments.

   Management provided us with a copy of the original and amended budget.

6. Trace the budget adoption and amendments to the minute book.

   Minutes indicating that the final budget was adopted were provided.

7. Compare the revenues and expenditures of the final budget to actual revenues and expenditures to determine if actual revenues or expenditures exceed budgeted amounts by more than 5%.

   Budget variances were within ranges permitted by State Law..

Accounting and Reporting

8. Randomly select six disbursements made during the period under examination and:

   (a) trace payments to supporting documentation as to proper amount and payee.

   Each transaction had required supporting documentation.

   (b) determine if payments were properly coded to the correct fund and general ledger account.

   Each transaction was properly classified on the general ledger.

   (c) determine whether payments received approval from proper authorities.

   One of the six disbursements selected was not supported by documentation demonstrating approval.

Meetings

9. Examine evidence indicating that agendas for meetings recorded in the minute book were posted or advertised as required by LSA-RS 42:1 through 42:12 (the open meetings law).

   The District is only required to post a notice of each meeting and the accompanying agenda on the door of the meeting facility. Although management has asserted that such documents were properly posted, we could find no evidence supporting such assertion.

Debt

10. Examine bank deposits for the period under examination and determine whether any such deposits appear to be proceeds of bank loans, bonds, or like indebtedness.

    We inspected the general ledger detail for the period under examination and noted no deposits which appeared to be proceeds of bank loans, bonds, or like indebtedness.

Advances and Bonuses

11. Examine payroll records and minutes for the year to determine whether any payments have been made to employees which may constitute bonuses, advance, or gifts.

    We inspected payroll records for the year and noted no instances which would indicate payments to employees which would constitute bonuses, advances, or gifts.

Additional Considerations

12. Prior Comments and Recommendations:
    As part of our engagement we have considered prior-year suggestions, recommendations, and comments.

    Our consideration of prior comments and recommendations is presented in the accompanying Schedule of Prior Year Findings and Questioned Cost.

We were not engaged to, and did not, perform an examination, the objective of which would be the expression of an opinion on management's assertions. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the use of management of the Fire Protection District No. 6 of Grant Parish and the Legislative Auditor, State of Louisiana, and should not be used by those who have not agreed to the procedures and taken responsibility for the sufficiency of the procedures for their purposes. However, this report is a matter of public record and its distribution is not limited.

Rozier, McKay & Willis

ROZIER, MCKAY & WILLIS
CERTIFIED PUBLIC ACCOUNTANTS
ALEXANDRIA, LOUISIANA

2025-001	**Inadequate Disbursement Approval – (Originally Reported 2025)**
Condition	In the current year, documentation supporting approval was not available for one of the six transactions selected for testing.
Criteria	Disbursements must be approved by the Chief and a Board Member.
Cause	Approval signatures were not present on original invoice documentation, and the corresponding check could not be found.
Effect	The Fire District was not in compliance with disbursement approval requirements.
Recommendations	The Fire District should implement policies to require signatures on original invoices and maintain adequate supporting documentation for all disbursements.

FIRE PROTECTION DISTRICT #6 OF GRANT PARISH

MANAGEMENT'S CORRECTIVE ACTION PLAN
For the Year Ended December 31, 2025

SECTION I REVIEW REPORT	
FINDINGS	**RESPONSE**
No findings	No findings
SECTION II **ATTESTATION REPORT**	
FINDINGS	**RESPONSE**
2025-001: Inadequate Disbursement Approval In the current year, documentation supporting approval was not available for one of the six transactions selected for testing.	**Response 2025-001:** We will implement policies to require signatures on original invoices and maintain adequate supporting documentation for all disbursements.
SECTION III **MANAGEMENT LETTER**	
No management letter was issued with this report.	Response – N/A

SCHEDULE OF PRIOR YEAR FINDINGS
For the Year Ended December 31, 2025

SECTION I ACCOUNTANTS' REPORT	
FINDINGS	**RESPONSE**
Finding 2024-001: Budget Violation In the current year, General Fund actual revenues and other sources were less than budgeted amounts by a greater variance than allowed by the Louisiana Local Government Budget Act.	**Resolved:** For the current engagement, budget variances were within parameters permitted by State Law.
Finding 2024-002: Financial Reporting Reports were not completed by the statutory due date.	**Resolved:** For 2025, financial reporting was completed by the deadline imposed by State Law.
SECTION II MANAGEMENT LETTER	
No management letter was issued with the previous report.	Response – N/A

LOUISIANA ATTESTATION QUESTIONNAIRE

FOR THE YEAR ENDED DECEMBER 31, 2025

Appendix

LOUISIANA ATTESTATION QUESTIONNAIRE
(For Attestation Engagements of Governmental Agencies)

Rozier, McKay & Willis
160 Browns Bend Road
Alexandria, LA 71303

In connection with your engagement to apply agreed-upon procedures to the control and compliance matters identified below, as of December 31, 2025, and for the year then ended, and as required by Louisiana Revised Statute (R.S.) 24:513 and the *Louisiana Governmental Audit Guide*, we make the following representations to you.

Public Bid Law

It is true that we have complied with the state procurement code (R.S. 39:1551 – 39:1755); the public bid law (R.S. 38:2211-2296), and, where applicable, the regulations of the Division of Administration and the State Purchasing Office.

Yes [X] No [ ] N/A [ ]

Code of Ethics for Public Officials and Public Employees

It is true that no employees or officials have accepted anything of value, whether in the form of a service, loan, or promise, from anyone that would constitute a violation of R.S. 42:1101-1124.

Yes [X] No [ ] N/A [ ]It is true that no member of the immediate family of any member of the governing authority, or the chief executive of the governmental entity, has been employed by the governmental entity after April 1, 1980, under circumstances that would constitute a violation of R.S. 42:1119.

Yes [X] No [ ] N/A [ ]

Budgeting

We have complied with the state budgeting requirements of the Local Government Budget Act (R.S. 39:1301-15), R.S. 39:33, or the budget requirements of R.S. 39:1331-1342, as applicable.

Yes [X] No [ ] N/A [

]**Accounting and Reporting**

All non-exempt governmental records are available as a public record and have been retained for at least three years, as required by R.S. 44:1, 44:7, 44:31, and 44:36.

Yes [X] No [ ] N/A [ ]

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

Yes [X] No [ ] N/A [ ]

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

Yes [X] No [ ] N/A [ ]

We did not enter into any contracts that utilized state funds as defined in R.S. 39:72.1 A. (2); and that were subject to the public bid law (R.S. 38:2211, et seq.), while the agency was not in compliance with R.S. 24:513 (the audit law).

Yes [X] No [ ] N/A [ ]

We have complied with R.S. 24:513 A. (3) regarding disclosure of compensation, reimbursements, benefits and other payments to the agency head, political subdivision head, or chief executive officer.

Yes [X] No [ ] N/A [ ]

We have complied with R.S. 24:515.2 regarding reporting of pre- and post- adjudication court costs, fines and fees assessed or imposed; the amounts collected; the amounts outstanding; the amounts retained; the amounts disbursed, and the amounts received from disbursements.

Yes [ ] No [ ] N/A [X]

Meetings

We have complied with the provisions of the Open Meetings Law, provided in R.S. 42:11 through 42:28.

Yes [X] No [ ] N/A [ ]

Debt

It is true we have not incurred any indebtedness, other than credit for 90 days or less to make purchases in the ordinary course of administration, nor have we entered into any lease-purchase agreements, without the approval of the State Bond Commission, as provided by Article VII, Section 8 of the 1974 Louisiana Constitution, Article VI, Section 33 of the 1974 Louisiana Constitution, and R.S. 39:1410.60-1410.65.

Yes [X] No [ ] N/A [ ]

Advances and Bonuses

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

Yes [X] No [ ] N/A [ ]

Prior-Year Comments

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

Yes [X] No [ ] N/A [ ]

General

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

Yes [X] No [ ] N/A [ ]

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

Yes [X] No [ ] N/A [ ]

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

Yes [X] No [ ] N/A [ ]

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

Yes [X] No [ ] N/A [ ]

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

Yes [X] No [ ] N/A [ ]

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

Yes [X] No [ ] N/A [ ]

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

Yes [X] No [ ] N/A [ ]

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

Yes [X] No [ ] N/A [ ]

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

Carolyn G. Ferguson Treasurer 06-25-2026 Date