

**Minden City Marshal Ward 1
Minden, Louisiana
A Component Unit of the City of Minden, Louisiana
Annual Financial Statements
As of and For the Year Ended December 31, 2025**

Minden City Marshal Ward 1
Minden, Louisiana

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COOK & MOREHART,
Certified Public Accountants, LLC

1215 HAWN AVENUE • SHREVEPORT, LOUISIANA 71107 • P.O. BOX 78240 • SHREVEPORT, LOUISIANA 71137-8240

TRAVIS H. MOREHART, CPA
VICKIE D. CASE, CPA
STUART L. REEKS, CPA
J. PRESTON DELAUNE, CPA

TELEPHONE (318) 222-5415 FAX (318) 222-5441

MEMBER
AMERICAN INSTITUTE
CERTIFIED PUBLIC ACCOUNTANTS

SOCIETY OF LOUISIANA
CERTIFIED PUBLIC ACCOUNTANTS

Independent Auditors' Report

Minden City Marshal Ward 1
City of Minden, Louisiana

Report on the Audit of the Financial Statements

Opinions

We have audited the financial statements of the governmental activities, major fund, and the aggregate remaining fund information of the Minden City Marshal Ward 1, a component unit of the City of Minden, as of and for the year ended December 31, 2025, and the related notes to the financial statements, which collectively comprise the Minden City Marshal Ward 1's basic financial statements as listed in the table of contents.

In our opinion, the accompanying financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, major fund, and the aggregate remaining fund information of the Minden City Marshal Ward 1, as of December 31, 2025, and the respective changes in financial position, 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 (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*). Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Minden City Marshal Ward 1 and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of the 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 Minden City Marshal Ward 1'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.

Auditors' 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 GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgement 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 judgement 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 Minden City Marshal Ward 1'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 Minden City Marshal Ward 1's ability to continue as a going concern for a reasonable period of time.

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

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the budgetary comparison information on pages 19, be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Management has omitted management's discussion and analysis that accounting principles generally accepted in the United States of America require to be 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 the financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. Our opinion on the financial statements is not affected by this missing information.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Minden City Marshal Ward 1's basic financial statements. The other supplementary information Schedule of Compensation, Benefits, and Other Payments to Agency Head shown on page 20 is presented for purposes of additional analysis and is not a required part of the basic financial statements. The Schedule of

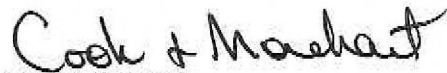
Compensation, Benefits, and Other Payments to Agency Head is the responsibility of management. Section I of that schedule was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information in Section I of the schedule has 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, Section I of the Schedule of Compensation, Benefits, and Other Payments to Agency Head is fairly stated, in all material respects in relation to the basic financial statements as a whole.

Section II of the Schedule of Compensation, Benefits, and Other Payments to Agency Head shown on page 20 has not been subjected to the auditing procedures applied in the audit of the basic financial statements, and accordingly, we do not express an opinion or provide any assurance on it.

Our audit was conducted for the purpose of forming opinions on the financial statements as a whole. As disclosed in Note 1 to the financial statements, the Minden City Marshal Ward 1 prepares its financial statements in accordance with accounting principles generally accepted in the United States of America. The other supplementary information schedules, Justice System Funding Schedules, shown on pages 21 – 23, are presented for the purposes of additional analysis and are not a required part of the basic financial statements. These schedules are presented to satisfy the requirements of Act 87 of the 2020 Regular Legislative Session (R.S. 24:515.2) and must be presented on the cash basis of accounting which differs significantly from those principles used to present financial statements in accordance with accounting principles generally accepted in the United States of America. The 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. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion the Justice System Funding Schedules, shown on pages 21 – 23, are fairly stated in all material respects, in relation to the financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated September 15, 2026, on our consideration of the Minden City Marshal Ward 1's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Minden City Marshal Ward 1's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Minden City Marshal Ward 1's internal control over financial reporting and compliance.



Cook & Morehart,
Certified Public Accountants, LLC
September 15, 2026

Minden City Marshal Ward 1
A Component Unit of the City of Minden, Louisiana
Statement of Net Position
December 31, 2025

	<u>Governmental Activities</u>
Assets	
Cash and cash equivalents	\$ 219,620
Receivables	27,060
Capital assets, net	<u>123,966</u>
Total assets	<u>370,646</u>
Liabilities	
Accounts payable	<u>39,345</u>
Total liabilities	<u>39,345</u>
Net Position	
Net investment in capital assets	123,966
Unrestricted	<u>207,335</u>
Total net position	<u><u>\$ 331,301</u></u>

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

Minden City Marshal Ward 1
A Component Unit of the City of Minden, Louisiana
Statement of Activities
For the Year Ended December 31, 2025

		Program Revenues		Net (Expense) Revenue and Changes in Net Position
	Expenses	Charges for Service	Operating Grants and Contributions	Governmental Activities
<u>Functions / Programs</u>				
Governmental Activities				
Judicial activities	\$ 403,645	\$ 245,673	\$ 277,806	\$ 119,834
Total governmental activities	<u>\$ 403,645</u>	<u>\$ 245,673</u>	<u>\$ 277,806</u>	<u>\$ 119,834</u>
General revenues:				
Interest income				<u>1,758</u>
Total general revenues				<u>1,758</u>
Change in net position				121,592
Net position - beginning				<u>209,709</u>
Net position - ending				<u><u>\$ 331,301</u></u>

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

Minden City Marshal Ward 1
A Component Unit of the City of Minden, Louisiana
Balance Sheet
Governmental Fund
December 31, 2025

	<u>General Fund</u>
Assets	
Cash and cash equivalents	\$ 219,620
Receivables	<u>27,060</u>
Total assets	<u><u>\$ 246,680</u></u>
Liabilities	
Accounts payable	<u>\$ 39,345</u>
Total liabilities	<u>39,345</u>
Fund Balance	
Unassigned	<u>207,335</u>
Total fund balance	207,335
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.	<u>123,966</u>
Net position of governmental activities	<u><u>\$ 331,301</u></u>

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

Minden City Marshal Ward 1
A Component Unit of the City of Minden, Louisiana
Statement of Revenues, Expenditures, and Changes in Fund Balance
Governmental Fund
For the Year Ended December 31, 2025

	General Fund
Revenues:	
Fees, charges, and commissions for services	\$ 245,673
Intergovernmental - on-behalf payments	277,806
Interest income	1,758
Total revenues	<u>525,237</u>
Expenditures:	
Current - Judicial activities:	
Salaries	31,997
On-behalf payments	277,806
Professional fees	8,976
Travel	1,664
Insurance	131
Vehicle expense	7,199
Training	970
Office expense	9,872
Equipment	36,160
Courtroom security	5,500
Repairs and maintenance	489
Uniforms	1,210
Dues and subscriptions	200
Miscellaneous	1,035
Capital Outlay	63,357
Total expenditures	<u>446,566</u>
Net changes in fund balance	78,671
Fund balance at beginning of year	<u>128,664</u>
Fund balance at end of year	<u><u>\$ 207,335</u></u>

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

Minden City Marshal Ward 1
A Component Unit of the City of Minden, Louisiana
Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balance
of Governmental Fund to the Statement of Activities
For the Year Ended December 31, 2025

Net Change in Fund Balance - Governmental Fund	\$ 78,671
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Amounts reported for governmental activities in the statement of activities
are different because:

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. This
is the amount by which capital outlays (\$63,357) exceeds depreciation
(\$20,436) in the current period.

42,921

Change in Net Position of Governmental Activities	<u>\$ 121,592</u>
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The notes to the financial statements are an integral part of this statement.

Minden City Marshal Ward 1
A Component Unit of the City of Minden, Louisiana
Statement of Fiduciary Net Position
Fiduciary Funds
December 31, 2025

	Custodial Funds
Assets	
Cash and cash equivalents	\$ 8,893
Total assets	<u>8,893</u>
Net Position	
Total net position	<u>\$ 8,893</u>

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

Minden City Marshal Ward 1
A Component Unit of the City of Minden, Louisiana
Statement of Changes in Fiduciary Net Position
Fiduciary Funds
For the Year Ended December 31, 2025

	Custodial Funds
Additions:	
Funds collected for other entities	\$ 364,387
Total additions	<u>364,387</u>
Deductions:	
Payments of fines and other fees	1,000
Payments of court and other costs	<u>359,503</u>
Total deductions	<u>360,503</u>
Change in net position	3,884
Net position - beginning	<u>5,009</u>
Net position - ending	<u><u>\$ 8,893</u></u>

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

Minden City Marshal Ward 1
A Component of the City of Minden
Notes to Financial Statements
December 31, 2025

Introduction

The Minden City Marshal Ward 1 (the Marshal) is a separate organization within the City of Minden's (the City) organizational structure established in accordance with Louisiana Revised Statute 13:1879. The Marshal's office is funded, in part, by the City. The Marshal's departmental expenses, such as certain occupancy, maintenance, utilities, etc., are paid by the City. These financial statements account for all activities of the Marshal's office not funded by the City.

The Marshal is the executor of City Court and, therefore, is responsible for executing the orders and mandates of the City Court.

(1) Summary of Significant Accounting Policies

A. Basis of Presentation

The accompanying basic financial statements of the Marshal have been prepared in conformity with governmental accounting principles generally accepted in the United States of America (GAAP). The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing GAAP for state and local governments through its pronouncements (Statements and Interpretations).

B. Reporting Entity

The Marshal is an independently elected official; however, the Marshal is fiscally dependent on the City. The City maintains and operates the city courthouse in which the Marshal's office is located and provides funds for certain payroll and related costs. Because the Marshal is fiscally dependent on the City, the Marshal was determined to be a component unit of the City, the financial reporting entity.

The accompanying financial statements present information only on the funds maintained by the Marshal and do not present information on the City, the general government services provided by that governmental unit, or the other governmental units that comprise the financial reporting entity.

C. Fund Accounting

The Marshal uses funds to maintain its financial records during the year. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions relating to certain government functions or activities. A fund is a separate accounting entity with a self-balancing set of accounts.

(Continued)

Minden City Marshal Ward 1
A Component of the City of Minden
Notes to Financial Statements
December 31, 2025
(Continued)

Funds of the Marshal are classified into two categories: governmental funds and fiduciary (custodial) funds. These funds are described as follows:

Governmental Funds

Governmental funds account for all of the Marshal's general activities. These funds focus on the sources, uses, and balances of current financial resources. Expendable assets are assigned to the various governmental funds according to the purposes for which they may be used. Current liabilities are assigned to the fund from which they will be paid. The difference between a governmental fund's assets and liabilities is reported as fund balance. In general, fund balance represents the accumulated expendable resources which may be used to finance future period programs or operations of the Marshal. The following are the Marshal's major governmental funds:

General Fund – The General Fund is the general operating fund of the Marshal. The Marshal's share of court costs assessed by City Court as authorized by Louisiana Statute R.S. 13:1899C, collections of traffic fines, and collections of court-imposed fines remitted to City Court are all accounted for in this fund. General operating expenditures are paid from this fund.

Fiduciary Funds

Fiduciary funds are used to account for assets held by the Marshal in a trustee or custodial capacity or as an agent for individuals, private organizations, other government units, and / or other funds. The fiduciary funds of the Marshal are custodial funds, consisting of the following funds:

Garnishment Fund – The Garnishment Fund is used to account for the collection and disbursement of garnishments of wages in accordance with the orders and writs of City Court. The Marshal receives a 6% commission for the executions of orders and writs of City Court as established by Louisiana Statute R.S. 33:1704.

Seizure, Sale, and Disbursement Fund – used to account for all costs and sales in relation to seized properties filed with the Marshal. Disbursements are made primarily to the City Court of Minden, the Plaintiff, and the General Fund.

D. Measurement Focus/Basis of Accounting

Fund Financial Statements (FFS)

The amounts reflected in the Governmental Funds are accounted for using a current financial resources measurement focus. With this measurement focus, only current assets and current liabilities are generally included on the balance sheet. The statement of revenues, expenditures, and changes in fund balance reports on the sources (i.e., revenues and other financing sources) and uses (i.e., expenditures and other financing uses) of current financial resources. This approach is then reconciled, through adjustment, to a government-wide view of the Marshal's operations.

(Continued)

Minden City Marshal Ward 1
A Component of the City of Minden
Notes to Financial Statements
December 31, 2025
(Continued)

The amounts reflected in the Governmental Funds use the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (i.e., when they become both measurable and available). Measurable means the amount of the transaction can be determined and available means collectible within the current period or soon enough thereafter to pay liabilities of the current period. The Marshal considers all revenues available if they are collected within 60 days after the fiscal year end. Expenditures are recorded when the related fund liability is incurred.

Revenues

Commissions and fees for services are recorded in the year in which they are earned. Interest income on time deposits is recorded when the time deposits have matured and the income is available. Substantially all other revenues are recorded when received by the Minden City Marshal Ward 1. Based on the above criteria, commissions and fees for services are treated as susceptible to accrual.

Expenditures

Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred.

The reporting focus for the fiduciary – custodial funds is on net position and changes in net position. The custodial funds are reported using the accrual basis of accounting.

Government-wide Financial Statements (GWFS)

The Statement of Net Position and the Statement of Activities display information about the Marshal as a whole. These statements include all non-fiduciary activities of the Marshal. Information contained in these statements reflects the economic resources measurement focus and the accrual basis of accounting. Revenues, expenses, gains, losses, assets and liabilities resulting from exchange or exchange-like transactions are recognized when the exchange occurs (regardless of when cash is received or disbursed).

Program Revenues – Program revenues included in the Statement of Activities consist of charges for services which are derived directly from a fee for services, grant-contract revenues, and on-behalf payments for certain salaries and related benefits. Program revenues reduce the cost of the function to be financed from the Marshal's general revenues.

(Continued)

Minden City Marshal Ward 1
A Component of the City of Minden
Notes to Financial Statements
December 31, 2025
(Continued)

E. Cash and Cash Equivalents

Cash includes amounts in demand deposits and interest-bearing demand deposits. Cash equivalents include amounts in time deposits and those investments with original maturities of ninety (90) days or less when purchased. Under state law, the Marshal 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.

F. Capital Assets

Capital assets are reported in the government-wide financial statements at historical cost. Additions, improvements or other capital outlays that significantly extend the useful life of an asset are capitalized. Donated assets are recorded as capital assets at acquisition value at the date of donation. The Marshal maintains a threshold level of \$2,500 or more for capitalizing assets. The cost of normal maintenance and repairs that do not add to the value of the asset or materially extend the asset's life are not capitalized.

Since surplus assets are sold for an immaterial amount when declared as no longer needed for public purposes, no salvage value is taken into consideration for depreciation purposes. All capital assets are depreciated using the straight-line method over the following useful lives:

Vehicles	5 years
Computer equipment	5 years
Office furniture and equipment	5 – 10 years
Office improvements	20 years

For fund financial statements, capital assets are recorded as expenditures in the governmental funds at the time purchased.

No depreciation is recorded in the fund financial statements.

G. Use of Estimates

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

H. Net Position

Net position represents the difference between assets and liabilities. Net position invested in capital assets, net of related debt consist of capital assets, net of accumulated depreciation, reduced by the outstanding balance of any borrowing used for the acquisition, construction, or improvement of those assets. Net position is reported as restricted when there are limitations imposed on their use either through constitutional provisions or enabling legislation adopted by the court or through external restrictions imposed by creditors, grantors, or laws or regulations of other governments. The Marshal's policy is to first apply restricted resources when an expense is incurred for purposes for which both restricted and unrestricted net position is available.

(Continued)

Minden City Marshal Ward 1
A Component of the City of Minden
Notes to Financial Statements
December 31, 2025
(Continued)

I. Fund Balances

In the governmental fund financial statements, fund balances are classified as follows:

1. Nonspendable - amounts that cannot be spent either because they are not in spendable form or because they are legally or contractually required to be maintained intact.
2. Restricted – amounts that can be spent only for specific purposes due to constraints placed on the use of resources that are either (a) externally imposed by creditors, grantors, contributors, or laws or regulations of other governments, or (b) imposed by law through constitutional provisions or enabling legislation.
3. Committed - amounts that can be used only for the specific purposes as a result of constraints imposed by the Minden City Marshal Ward 1 (the Marshal's highest level of decision making authority). Committed amounts cannot be used for any other purpose unless the Minden City Marshal Ward 1 removes those constraints by taking the same type of action (i.e. legislation, resolution, ordinance).
4. Assigned - amounts that are constrained by the Marshal's intent to be used for specific purposes, but are neither restricted nor committed.
5. Unassigned - all amounts not included in other spendable classifications.

The Marshal's policy is to apply expenditures against restricted fund balance and then to other, less-restrictive classifications – committed and then assigned fund balances before using unassigned fund balances.

The calculation of fund balance amounts begins with the determination of nonspendable fund balances. Then restricted fund balances for specific purposes are determined (not including non-spendable amounts). Then any remaining fund balance amounts for the non-general funds are classified as restricted fund balance. It is possible for the non-general funds to have negative unassigned fund balance when non-spendable amounts plus the restricted fund balances for specific purpose amounts exceeds the positive fund balance for the non-general fund.

(Continued)

Minden City Marshal Ward 1
A Component of the City of Minden
Notes to Financial Statements
December 31, 2025
(Continued)

(2) Budget

The Marshal adopts an annual budget for the General Fund. Through the budget, the Marshal allocates its resources and establishes its priorities. The annual budget assures the efficient and effective uses of the Marshal's economic resources. It establishes the foundation of effective financial planning by providing resource planning, performance measures and controls that permit the evaluation and adjustment of the Marshal's performance.

The budget is structured such that revenues are budgeted by source and appropriations are budgeted by principal type of expenditure. Expenditures may not legally exceed appropriations at the fund level. Appropriations that are not expended lapse at year end. The Marshal may revise or amend the budget at its discretion.

The proposed budget is prepared on the modified accrual basis of accounting. There were no budget amendments during the year ended December 31, 2025.

(3) Expenditures of the Marshal paid by the City of Minden

The Marshal's administrative office is located in a building owned by the City. The costs of maintaining and operating the building, as required by statute, are paid by the City and are not included in the accompanying financial statements.

(4) Concentration

During the current fiscal period, revenues remitted to the Marshal's Office derived from the City of Minden's STEP program traffic citations totaled \$180,450. This source of funding represents approximately 35% of the Marshal's Office's total annual revenues of \$511,861.

(5) Cash and Cash Equivalents

At December 31, 2025, the Marshal had cash and cash equivalents (book balances) totaling \$228,513 as follows:

A. Cash and cash equivalents:

Governmental Funds:	
General Fund	\$ 219,620
Total Governmental Funds	<u>219,620</u>
Fiduciary (Custodial) Funds:	
Seizure, Sale, and Disbursement Fund	1
Garnishment Fund	<u>8,892</u>
Total Fiduciary Funds	<u>8,893</u>
Total – All Funds	<u>\$ 228,513</u>

(Continued)

Minden City Marshal Ward 1
A Component of the City of Minden
Notes to Financial Statements
December 31, 2025
(Continued)

B. Credit Risk

Custodial credit risk is the risk that in the event of a bank failure, the government's deposits may not be returned to it. As of December 31, 2025, bank balances of \$252,341 were protected by federal depository insurance.

Even though the pledged securities are considered uncollateralized (Category 3) under GASB provisions, Louisiana Revised Statute 39:1229 imposes a statutory requirement on the custodial bank to advertise and sell the pledged securities within 10 days of being notified by the clerk that the fiscal agent has failed to pay deposited funds upon demand.

(6) Receivables

Receivables at December 31, 2025, of \$27,060 for the general fund consisted of civil and criminal fees for 2025 that were not remitted to the Marshal until after December 31, 2025. The balance of receivables for governmental funds are expected to be collected in full so no allowance for doubtful accounts has been established.

(7) Accounts Payable

Accounts payable at December 31, 2025, of \$39,345 for the general fund consisted of \$36,160 for police cameras and \$3,185 in other miscellaneous vendor payables.

(8) On-Behalf Payments for Salaries and Fringe Benefits

The Marshal reports in the financial statements on-behalf salary and fringe benefit payments made to the Marshal and its employees by the City of Minden and the Webster Parish Police Jury. For the year ended December 31, 2025, the City of Minden and the Webster Parish Police Jury made supplementary salary and fringe benefit payments totaling approximately \$277,806 to the court and its employees.

(9) Subsequent Events

In June 2026, the Marshal purchased a vehicle in the amount of \$60,482.

Subsequent events have been evaluated through September 15, 2026, the date the financial statements were available to be issued.

(Continued)

Minden City Marshal Ward 1
A Component of the City of Minden
Notes to Financial Statements
December 31, 2025
(Continued)

(10) Capital Assets

Changes in capital assets and depreciation for the year ended December 31, 2025, are as follows:

	Beginning Balance	Additions	Deletions	Ending Balance
Governmental Activities:				
Capital assets being depreciated:				
Vehicles	\$ 54,394	\$ 60,840	\$	\$ 115,234
Equipment	16,606	2,517		19,123
Office furniture	2,660			2,660
Building improvements	15,475			15,475
Total capital assets, being depreciated	<u>89,135</u>	<u>63,357</u>		<u>152,492</u>
Less accumulated depreciation:				
Vehicles	(6,346)	(15,949)		(22,295)
Equipment	(1,200)	(3,447)		(4,647)
Office furniture	(222)	(266)		(488)
Building improvements	(322)	(774)		(1,096)
Total accumulated depreciation	<u>(8,090)</u>	<u>(20,436)</u>		<u>(28,526)</u>
Governmental activities, capital assets, net	<u>\$ 81,045</u>	<u>\$ 42,921</u>	<u>\$</u>	<u>\$ 123,966</u>

Depreciation expense for the year ended December 31, 2025, was \$20,436.

Minden City Marshal Ward 1
A Component Unit of the City of Minden, Louisiana
Statement of Revenues, Expenditures, and Changes in Fund Balance
Budget and Actual - General Fund
For the Year Ended December 31, 2025

	Original and Final	Actual (Budgetary Basis)	Variance with Final Budget Favorable (Unfavorable)
Revenues:			
Fees, charges, and commissions for services	\$ 181,840	\$ 245,673	\$ 63,833
Intergovernmental - on-behalf payments	268,000	277,806	9,806
Interest income	1,100	1,758	658
Total revenues	<u>450,940</u>	<u>525,237</u>	<u>74,297</u>
Expenditures:			
Current - Judicial Activities			
Salaries	268,000	309,803	(41,803)
Professional fees	5,000	8,976	(3,976)
Travel		1,664	(1,664)
Insurance		131	(131)
Vehicle expense	6,500	7,199	(699)
Training		970	(970)
Office expense	11,000	9,872	1,128
Equipment		36,160	(36,160)
Courtroom security	5,000	5,500	(500)
Repairs and maintenance	1,500	489	1,011
Uniforms	500	1,210	(710)
Dues and subscriptions		200	(200)
Miscellaneous	200	1,035	(835)
Capital outlay		63,357	(63,357)
Total expenditures	<u>297,700</u>	<u>446,566</u>	<u>(148,866)</u>
Net change in fund balance	153,240	78,671	(74,569)
Fund balance at beginning of year	<u>162,253</u>	<u>128,664</u>	<u>(33,589)</u>
Fund balance at end of year	<u>\$ 315,493</u>	<u>\$ 207,335</u>	<u>\$ (108,158)</u>

Minden City Marshal Ward 1
A Component Unit of the City of Minden, Louisiana
Other Supplementary Information
Schedule of Compensation, Benefits, and Other Payments to Agency Head
For the Year Ended December 31, 2025

Agency Head: Dan Weaver, Minden City Marshal Ward 1

SECTION I

Paid by the Minden City Marshal Ward 1:

PURPOSE	AMOUNT
Salary	\$ 42,679
Uniforms	1,210
Reimbursements	536

SECTION II

Paid by the City of Minden:

PURPOSE	AMOUNT
Salary	\$ 43,708
Benefits - insurance	22,919
Benefits - retirement	12,005

Paid by the Webster Parish Police Jury:

PURPOSE	AMOUNT
Salary	\$ 21,600

Minden City Marshal Ward 1**Justice System Funding Schedule - Receiving Schedule**

Cash Basis Presentation

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

		Amount for 01/01/2025 - 06/30/2025	Amount for 07/01/2025 - 12/31/2025
1. Ending Balance of Amounts Assessed but Not Received:		-	-
2. Details of Receipts from Collecting/Disbursing Agency			
		Amount for 01/01/2025 - 06/30/2025	Amount for 07/01/2025 - 12/31/2025
Agency Remitting Money	Remittance Type		
City of Minden	a. Civil Fees	89,190	88,140
Village of Dixie Inn	a. Civil Fees	-	5,040
Minden City Court	a. Civil Fees	17,078	14,063
Bossier City City Court	k. Service Fees	413	189
Springhill City Court	k. Service Fees	33	31
Minden City Court	f. Criminal Court Costs/Fees	1,530	1,320
Minden City Court	g. Criminal Fines – Contempt	9,630	6,850

Minden City Marshal Ward 1**Justice System Funding Schedule - Collecting/Disbursing Schedule**

Cash Basis Presentation

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

	Amount for 01/01/2025 - 06/30/2025	Amount for 07/01/2025 - 12/31/2025
1. Beginning Cash Balance	30,039	9,124
2. Collections		
a. Civil Fees	176,222	187,165
b. Bond Fees	-	-
c. Cash Bonds	-	-
d. Asset Forfeiture/Sale	-	1,000
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	176,222	188,165
3. Deductions: Collections Retained by the Minden City Marshal Ward 1		
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	115	100
III. Other Amounts "Self-Disbursed" [Enter amounts on appropriate collection type lines]		
a. Civil Fees	11,816	10,671
b. Bond Fees	-	-
c. Cash Bonds	-	-
d. Asset Forfeiture/Sale	-	791
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 Minden City Marshal Ward 1	11,931	11,562
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	8,072	10,866
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	176,559	165,235
Total Amounts Disbursed to Individuals and Entities, Excluding Governments and Nonprofits	184,631	176,101
5. Deductions: Total Disbursements to Other Governments & Nonprofits	575	734
6. Total Amounts Disbursed/Retained	197,137	188,396
7. Ending Cash Balance	9,124	8,893
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]	-	-

Minden City Marshal Ward 1**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	Amount for
				01/01/2025 - 06/30/2025	07/01/2025 - 12/31/2025
Minden City Court	§571.11. Dispositions of fines and forfeitures	R.S. 15:571.11	b. Bond Fees	575	525
Minden City Court	§571.11. Dispositions of fines and forfeitures	R.S. 15:571.11	d. Asset Forfeiture/Sale	-	209

**COOK & MOREHART,
Certified Public Accountants, LLC**

1215 HAWN AVENUE • SHREVEPORT, LOUISIANA 71107 • P.O. BOX 78240 • SHREVEPORT, LOUISIANA 71137-8240

TRAVIS H. MOREHART, CPA
VICKIE D. CASE, CPA
STUART L. REEKS, CPA
J. PRESTON DELAUNE, CPA

TELEPHONE (318) 222-5415

FAX (318) 222-5441

MEMBER
AMERICAN INSTITUTE
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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

Independent Auditors' Report

Minden City Marshal Ward 1
Minden, Louisiana

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to the financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Minden City Marshal Ward 1 as of and for the year ended December 31, 2025, and the related notes to the financial statements, which collectively comprise the Minden City Marshal Ward 1's basic financial statements, and have issued our report thereon dated September 15, 2026.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Minden City Marshal Ward 1's internal control over financial reporting (internal control) as a basis for designing the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Minden City Marshal Ward 1's internal control. Accordingly, we do not express an opinion on the effectiveness of the Minden City Marshal Ward 1's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of the internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that were not identified.

Report on Compliance and Other Matters

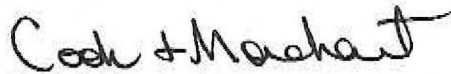
As part of obtaining reasonable assurance about whether Minden City Marshal Ward 1's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards* and which are described in the accompanying schedule of current year audit findings as items 2025-001 and 2025-002.

The Minden City Marshal Ward 1's Response to Findings

Government Auditing Standards requires the auditor to perform limited procedures on the Minden City Marshal Ward 1's response to the findings identified in our audit and described in the accompanying Schedule of Current Year Audit Findings. The Minden City Marshal Ward 1's response was not subjected to the other auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on the response.

Purpose of this Report

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



Cook & Morehart,
Certified Public Accountants, LLC
September 15, 2026

Minden City Marshal Ward 1
Minden, Louisiana
Summary Schedule of Prior Year Audit Findings
For Louisiana Legislative Auditor
December 31, 2025

There were two findings in the prior audit for the year ended December 31, 2024.

2024-01 – Late Filing

Finding: The Marshal did not file its annual report for the year ended December 31, 2024, by the due date.

Recommendation: We recommended that the Marshal ensure that records are maintained to allow timely performance of annual reporting.

Current Status: See finding reporting in current year audit.

2024-02 – Budget

Finding:

- Actual expenditures exceeded budgeted expenditures by more than 5% for the General Fund.
- No budget message or budget adoption instrument.
- No letter signed by the Ward Marshal authorizing the implementation of the adopted budget.
- Amendments to budget were not published in an official journal.

Recommendation: We recommended that the Marshal monitor the adoption and amendment of its budgets as required by the Local Government Budget Act and take corrective action to address the conditions listed above.

Current Status: See finding in current year audit.

Minden City Marshal Ward 1
Minden, Louisiana
Schedule of Current Year Audit Findings
For Louisiana Legislative Auditor
December 31, 2025

There are two findings in the current audit for the year ended December 31, 2025, as noted below:

2025-001 – Late Filing

Criteria: Louisiana Revised Statute 24:513 requires the audit of the Marshal to be submitted to the Louisiana Legislative Auditor (LLA) no later than six months after the Marshal's year end.

Condition: The Marshal did not file its annual report for the year ended December 31, 2025, by the due date.

Cause: The audit for the year ended December 31, 2024, was not issued until June 15, 2026. There was not sufficient time to then engage and complete the audit for the year ended December 31, 2025, by the required due date of June 30, 2026.

Effect: Audit was not able to be completed for submission by June 30, 2026, resulting in noncompliance with the requirements of Louisiana Revised Statute 24:513.

Recommendation: We recommend that the Marshal's office engage timely for its audits in the future so that audits may be completed in accordance with the statutory due date.

Management's Response: The Marshal engaged with a new auditor for the audit for the year ended December 31, 2025. It is expected that future audits will be completed timely.

2025-002 Finding - Budget

Finding: Actual expenditures for the General Fund were more than budgeted amounts by more than 5%.

Criteria: The Local Government Budget Act requires the annual budgets to be amended when actual expenditures are more than budgeted amounts by more than 5%.

Cause: The budget was not monitored and amended during the year.

Effect: The Marshal was not in compliance with the Local Government Budget Act.

Recommendation: We recommend a proper monitoring of budget to actual comparisons throughout the year and that budget be appropriately amended when actual plus projected expenditures are expected to be more than budgeted amounts by more than 5%.

View of Responsible Officials and Planned Corrective Action: The Marshal will monitor its budget during the year and will appropriately amend the budget as deemed necessary.

**COOK & MOREHART,
Certified Public Accountants, LLC**

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Independent Accountants' Report on
Applying Agreed-Upon Procedures

Minden City Marshal Ward 1
Minden, Louisiana
and the Louisiana Legislative Auditor

We have performed the procedures enumerated below on the control and compliance (C/C) areas identified in the Louisiana Legislative Auditor's (LLA's) Statewide Agreed-Upon Procedures (SAUPs) for the fiscal period January 1, 2025 through December 31, 2025. The Minden City Marshal Ward 1's management's is responsible for those C/C areas identified in the SAUPs.

The Minden City Marshal Ward 1 (the Marshal) has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of the engagement, which is to perform specified procedures on the C/C areas identified in LLA's SAUPs for the fiscal period January 1, 2025 through December 31, 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) Written Policies and Procedures

- A. Obtain and inspect the entity's written policies and procedures and observe whether they address each of the following categories and subcategories if applicable to public funds and the entity's operations:
- i. **Budgeting**, including preparing, adopting, monitoring, and amending the budget.
 - ii. **Purchasing**, including (1) how purchases are initiated, (2) how vendors are added to the vendor list, (3) the preparation and approval process of purchase requisitions and purchase orders, (4) controls to ensure compliance with the Public Bid Law, and (5) documentation required to be maintained for all bids and price quotes.
 - iii. **Disbursements**, including processing, reviewing, and approving.
 - iv. **Receipts/Collections**, including receiving, recording, and preparing deposits. Also, policies and procedures should include management's actions to determine the completeness of all collections for each type of revenue or agency fund additions (e.g.,

periodic confirmation with outside parties, reconciliation to utility billing after cutoff procedures, reconciliation of traffic ticket number sequences, agency fund forfeiture monies confirmation).

- v. **Payroll/Personnel**, including (1) payroll processing, (2) reviewing and approving time and attendance records, including leave and overtime worked, and (3) approval process for employee rates of pay or approval and maintenance of pay rate schedules.
- vi. **Contracting**, including (1) types of services requiring written contracts, (2) standard terms and conditions, (3) legal review, (4) approval process, and (5) monitoring process.
- vii. **Travel and Expense Reimbursement**, including (1) allowable expenses, (2) dollar thresholds by category of expense, (3) documentation requirements, and (4) required approvers.
- viii. **Credit Cards (and debit cards, fuel cards, purchase cards, if applicable)**, including (1) how cards are to be controlled, (2) allowable business uses, (3) documentation requirements, (4) required approvers of statements, and (5) monitoring card usage (e.g., determining the reasonableness of fuel card purchases).
- ix. **Ethics**, including (1) the prohibitions as defined in Louisiana Revised Statute (R.S.) 42:1111-1121, (2) actions to be taken if an ethics violation takes place, (3) system to monitor possible ethics violations, and (4) a requirement that documentation is maintained to demonstrate that all employees and officials were notified of any changes to the entity's ethics policy.
- x. **Debt Service**, including (1) debt issuance approval, (2) continuing disclosure/EMMA reporting requirements, (3) debt reserve requirements, and (4) debt service requirements.
- xi. **Information Technology Disaster Recovery/Business Continuity**, including (1) identification of critical data and frequency of data backups, (2) storage of backups in a separate physical location isolated from the network, (3) periodic testing/verification that backups can be restored, (4) use of antivirus software on all systems, (5) timely application of all available system and software patches/updates, and (6) identification of personnel, processes, and tools needed to recover operations after a critical event.
- xii. **Prevention of Sexual Harassment**, including R.S. 42:342-344 requirements for (1) agency responsibilities and prohibitions, (2) annual employee training, and (3) annual reporting.

Procedures performed. Noted the following exception:

Exception: The Marshal does not have policies and procedures for each of the required categories.

2) Board or Finance Committee

- A. Obtain and inspect the board/finance committee minutes for the fiscal period, as well as the board's enabling legislation, charter, bylaws, or equivalent document in effect during the fiscal period, and
 - i. Observe that the board/finance committee met with a quorum at least monthly, or on a frequency in accordance with the board's enabling legislation, charter, bylaws, or other equivalent document.
 - ii. For those entities reporting on the governmental accounting model, review the minutes from all regularly scheduled board/finance committee meetings held during the fiscal year and observe whether the minutes from at least one meeting each month referenced or

included monthly budget-to-actual comparisons on the general fund, quarterly budget-to-actual comparisons, at a minimum, on all proprietary funds, and semi-annual budget-to-actual comparisons, at a minimum, on all special revenue funds. *Alternatively, for those entities reporting on the not-for-profit accounting model, observe that the minutes referenced or included financial activity relating to public funds if those public funds comprised more than 10% of the entity's collections during the fiscal period.*

- iii. For governmental entities, obtain the prior year audit report and observe the unassigned fund balance in the general fund. If the general fund had a negative ending unassigned fund balance in the prior year audit report, observe that the minutes for at least one meeting during the fiscal period referenced or included a formal plan to eliminate the negative unassigned fund balance in the general fund.
- iv. Observe whether the board/finance committee received written updates of the progress of resolving audit finding(s), according to management's corrective action plan at each meeting until the findings are considered fully resolved.

The Marshal is an independently elected official and is not required to have board or finance meetings. The Marshal did not have a negative unassigned fund balance in the prior year audit report.

3) Bank Reconciliations

- A. Obtain a listing of entity bank accounts for the fiscal period from management and management's representation that the listing is complete. Ask management to identify the entity's main operating account. Select the entity's main operating account and randomly select 4 additional accounts (or all accounts if less than 5). Randomly select one month from the fiscal period, obtain and inspect the corresponding bank statement and reconciliation for each selected account, and observe that:
 - i. Bank reconciliations include evidence that they were prepared within 2 months of the related statement closing date (e.g., initialed and dated or electronically logged);
 - ii. Bank reconciliations include written evidence that a member of management or a board member who does not handle cash, post ledgers, or issue checks has reviewed each bank reconciliation within 1 month of the date the reconciliation was prepared (e.g., initialed and dated, electronically logged); and
 - iii. Management has documentation reflecting it has researched reconciling items that have been outstanding for more than 12 months from the statement closing date, if applicable.

Procedures performed. Noted the following exception:

Exception: The bank reconciliations tested did not include evidence that a member of management reviewed the bank reconciliations. Bank reconciliations are prepared by contract accountant.

4) Collections (excluding electronic funds transfers)

- A. Obtain a listing of deposit sites for the fiscal period where deposits for cash/checks/money orders (cash) are prepared and management's representation that the listing is complete. Randomly select 5 deposit sites (or all deposit sites if less than 5).
- B. For each deposit site selected, obtain a listing of collection locations and management's representation that the listing is complete. Randomly select one collection location for each deposit site (e.g., 5 collection locations for 5 deposit sites), obtain and inspect written policies and

procedures relating to employee job duties (if there are no written policies or procedures, then inquire of employees about their job duties) at each collection location, and observe that job duties are properly segregated at each collection location such that

- i. Employees responsible for cash collections do not share cash drawers/registers;
 - ii. Each employee responsible for collecting cash is not also responsible for preparing/making bank deposits, unless another employee/official is responsible for reconciling collection documentation (e.g., pre-numbered receipts) to the deposit;
 - iii. Each employee responsible for collecting cash is not also responsible for posting collection entries to the general ledger or subsidiary ledgers, unless another employee/official is responsible for reconciling ledger postings to each other and to the deposit; and
 - iv. The employee(s) responsible for reconciling cash collections to the general ledger and/or subsidiary ledgers, by revenue source and/or custodial fund additions, is (are) not also responsible for collecting cash, unless another employee/official verifies the reconciliation.
- C. Obtain from management a copy of the bond or insurance policy for theft covering all employees who have access to cash. Observe that the bond or insurance policy for theft was in force during the fiscal period.
- D. Randomly select two deposit dates for each of the 5 bank accounts selected for Bank Reconciliations procedure #3A (select the next deposit date chronologically if no deposits were made on the dates randomly selected and randomly select a deposit if multiple deposits are made on the same day). *Alternatively, the practitioner may use a source document other than bank statements when selecting the deposit dates for testing, such as a cash collection log, daily revenue report, receipt book, etc.* Obtain supporting documentation for each of the 10 deposits and:
- i. Observe that receipts are sequentially pre-numbered.
 - ii. Trace sequentially pre-numbered receipts, system reports, and other related collection documentation to the deposit slip.
 - iii. Trace the deposit slip total to the actual deposit per the bank statement.
 - iv. Observe that the deposit was made within one business day of receipt at the collection location (within one week if the depository is more than 10 miles from the collection location or the deposit is less than \$100 and the cash is stored securely in a locked safe or drawer).
 - v. Trace the actual deposit per the bank statement to the general ledger.

Procedures performed. Noted the following exception:

Exception: The employee responsible for collections also prepares deposit slips.

Exception: Collections are not reconciled to the general ledger by revenue source and/or agency fund additions.

5) Non-Payroll Disbursements (excluding card purchases/payments, 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).
- B. For each location selected under procedure #5A 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 or making the purchase;
 - ii. At least two employees are involved in processing and approving payments to vendors;
 - 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;
 - 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; and
 - 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.
- C. For each location selected under procedure #5A 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, whether by paper or electronic means, matched the related original itemized invoice and supporting documentation indicates that deliverables included on the invoice were received by the entity, and
 - ii. Observe whether the disbursement documentation included evidence (e.g., initial/date, electronic logging) of segregation of duties tested under procedure #5B above, as applicable.
- D. Using the entity's main operating account and the month selected in Bank Reconciliations procedure #3A, randomly select 5 non-payroll-related electronic disbursements (or all electronic disbursements if less than 5) and observe that each electronic disbursement was (a) approved by only those persons authorized to disburse funds (e.g., sign checks) per the entity's policy, and (b) approved by the required number of authorized signers per the entity's policy. Note: If no electronic payments were made from the main operating account during the month selected the practitioner should select an alternative month and/or account for testing that does include electronic disbursements.

Procedures performed. Noted the following exception:

Exception: Checks are returned to the employee responsible for processing payments for mailing after signature.

6) Credit Cards/Debit Cards/Fuel Cards/Purchase Cards (Cards)

- A. Obtain from management a listing of all active credit cards, bank debit cards, fuel cards, and purchase cards (cards) for the fiscal period, including the card numbers and the names of the persons who maintained possession of the cards. Obtain management's representation that the listing is complete.
- B. Using the listing prepared by management, randomly select 5 cards (or all cards if less than 5) that were used during the fiscal period. Randomly select one monthly statement or combined statement for each card (for a debit card, randomly select one monthly bank statement). Obtain supporting documentation, and

- i. Observe whether there is evidence that the monthly statement or combined statement and supporting documentation (e.g., itemized receipts for credit/debit card purchases, exception reports for excessive fuel card usage) were reviewed and approved, in writing (or electronically approved) by someone other than the authorized card holder (those instances requiring such approval that may constrain the legal authority of certain public officials, such as the mayor of a Lawrason Act municipality, should not be reported); and
 - ii. Observe that finance charges and late fees were not assessed on the selected statements.
- C. Using the monthly statements or combined statements selected under procedure #6B above, excluding fuel cards, randomly select 10 transactions (or all transactions if less than 10) from each statement, and obtain supporting documentation for the transactions (e.g., each card should have 10 transactions subject to inspection). For each transaction, observe that it is supported by (1) an original itemized receipt that identifies precisely what was purchased, (2) written documentation of the business/public purpose, and (3) documentation of the individuals participating in meals (for meal charges only). For missing receipts, the practitioner should describe the nature of the transaction and observe whether management had a compensating control to address missing receipts, such as a "missing receipt statement" that is subject to increased scrutiny.
- D. Using the list of terminated employees obtained in Payroll and Personnel procedure #9C, identify those individuals who had access to cards and randomly select 5 terminated employees (or all terminated employees with card access if less than 5) from this population. Observe evidence that the cards have been deactivated for these terminated employees. In cases where a card is shared by multiple users, obtain evidence that the terminated employees' authorization has been removed.
- The Marshal does not have any credit cards, fuel cards, or purchase cards of any type.

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

- A. Obtain from management a listing of all travel and travel-related expense reimbursements during the fiscal period and management's representation that the listing or general ledger is complete. Randomly select 5 reimbursements and obtain the related expense reimbursement forms/prepaid expense documentation of each selected reimbursement, as well as the supporting documentation. For each of the 5 reimbursements selected
- i. If reimbursed using a per diem, observe that the approved reimbursement rate is no more than those rates established either by the State of Louisiana or the U.S. General Services Administration (www.gsa.gov);
 - ii. If reimbursed using actual costs, observe that the reimbursement is supported by an original itemized receipt that identifies precisely what was purchased;
 - iii. Observe that each reimbursement is supported by documentation of the business/public purpose (for meal charges, observe that the documentation includes the names of those individuals participating) and other documentation required by Written Policies and Procedures procedure #1A(vii); and
 - iv. Observe that each reimbursement was reviewed and approved, in writing, by someone other than the person receiving reimbursement.

Procedures performed. No exceptions noted.

8) Contracts

- A. Obtain from management a listing of all agreements/contracts for professional services, materials and supplies, leases, and construction activities that were initiated or renewed during the fiscal period. *Alternatively, the practitioner may use an equivalent selection source, such as an active vendor list.* Obtain management's representation that the listing is complete. Randomly select 5 contracts (or all contracts if less than 5) from the listing, excluding the practitioner's contract, and
- i. Observe whether the contract was bid in accordance with the Louisiana Public Bid Law (e.g., solicited quotes or bids, advertised), if required by law;
 - ii. Observe whether the contract was approved by the governing body/board, if required by policy or law (e.g., Lawrason Act, Home Rule Charter);
 - iii. If the contract was amended (e.g., change order), observe that the original contract terms provided for such an amendment and that amendments were made in compliance with the contract terms (e.g., if approval is required for any amendment, the documented approval); and
 - iv. Randomly select one payment from the fiscal period for each of the 5 contracts, obtain the supporting invoice, agree the invoice to the contract terms, and observe that the invoice and related payment agreed to the terms and conditions of the contract.

No applicable transactions during the year.

9) Payroll and Personnel

- A. Obtain a listing of employees and officials employed during the fiscal period and management's representation that the listing is complete. Randomly select 5 employees or officials, obtain related paid salaries and personnel files, and agree paid salaries to authorized salaries/pay rates in the personnel files.
- B. Randomly select one pay period during the fiscal period. For the 5 employees or officials selected under procedure #9A above, obtain attendance records and leave documentation for the pay period, and
- i. Observe that all selected employees or officials documented their daily attendance and leave (e.g., vacation, sick, compensatory);
 - ii. Observe whether supervisors approved the attendance and leave of the selected employees or officials;
 - iii. Observe that any leave accrued or taken during the pay period is reflected in the entity's cumulative leave records; and
 - iv. Observe the rate paid to the employees or officials agrees to the authorized salary/pay rate found within the personnel file.
- C. Obtain a listing of those employees or officials that received termination payments during the fiscal period and management's representation that the list is complete. Randomly select two employees or officials and obtain related documentation of the hours and pay rates used in management's termination payment calculations and the entity's policy on termination payments. Agree the hours to the employee's or official's cumulative leave records, agree the pay rates to the employee's or official's authorized pay rates in the employee's or official's personnel files, and agree the termination payment to entity policy.
- D. Obtain management's representation that employer and employee portions of third-party payroll related amounts (e.g., payroll taxes, retirement contributions, health insurance premiums,

garnishments, workers' compensation premiums, etc.) have been paid, and any associated forms have been filed by required deadlines.

The Marshal's audit does not contain any payroll/personnel costs. All payroll/personnel cost for the Marshal employees are paid by the City of Minden and the Webster Parish Police Jury.

10) Ethics

- A. Using the 5 randomly selected employees/officials from Payroll and Personnel procedure #9A obtain ethics documentation from management, and
 - i. Observe whether the documentation demonstrates that each employee/official completed one hour of ethics training during the calendar year as required by R.S. 42:1170; and
 - ii. Observe whether the entity maintains documentation which demonstrates that each employee and official were notified of any changes to the entity's ethics policy during the fiscal period, as applicable.
- B. Inquire and/or observe whether the agency has appointed an ethics designee as required by R.S. 42:1170.

Procedures performed. No exceptions noted.

11) Debt Service

- A. Obtain a listing of bonds/notes and other debt instruments issued during the fiscal period and management's representation that the listing is complete. Select all debt instruments on the listing, obtain supporting documentation, and observe that State Bond Commission approval was obtained for each debt instrument issued as required by Article VII, Section 8 of the Louisiana Constitution.
- B. Obtain a listing of bonds/notes outstanding at the end of the fiscal period and management's representation that the listing is complete. Randomly select one bond/note, inspect debt covenants, obtain supporting documentation for the reserve balance and payments, and agree actual reserve balances and payments to those required by debt covenants (including contingency funds, short-lived asset funds, or other funds required by the debt covenants).

Minden City Marshal Ward 1 does not have any debt.

12) Fraud Notice

- A. Obtain a listing of misappropriations of public funds and assets during the fiscal period and management's representation that the listing is complete. Select all misappropriations on the listing, obtain supporting documentation, and observe that the entity reported the misappropriation(s) to the legislative auditor and the district attorney of the parish in which the entity is domiciled as required by R.S. 24:523.

The Marshal represented that there were no misappropriations of public funds or assets during the fiscal year.

- B. Observe that the entity has posted, on its premises and website, the notice required by R.S. 24:523.1 concerning the reporting of misappropriation, fraud, waste, or abuse of public funds.

Procedures performed. No exceptions noted.

13) Information Technology Disaster Recovery/Business Continuity

Perform the following procedures, verbally discuss the results with management, and report "We performed the procedure and discussed the results with management."

- A. Obtain and inspect the entity's most recent documentation that it has backed up its critical data (if there is no written documentation, then inquire of personnel responsible for backing up critical data) and observe evidence that such backup (a) occurred within the past week, (b) was not stored on the government's local server or network, and (c) was encrypted.
- B. 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.
- C. Obtain a listing of the entity's computers currently in use and their related locations, and management's representation that the listing is complete. Randomly select 5 computers and observe while management demonstrates that the selected computers have current and active antivirus software and that the operating system and accounting system software in use are currently supported by the vendor.
- D. Randomly select 5 terminated employees (or all terminated employees if less than 5) using the list of terminated employees obtained in Payroll and Personnel procedure #9C. Observe evidence that the selected terminated employees have been removed or disabled from the network.
- E. Using the 5 randomly selected employees/officials from Payroll and Personnel procedures #9A, obtain cybersecurity training documentation from management, and observe that the documentation demonstrates that the following employees/officials with access to the agency's information technology assets have completed cybersecurity training as required by R.S. 42:1267. 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.

We performed the procedures and discussed the results with management.

14) Prevention of Sexual Harassment

- A. Using the 5 randomly selected employees/officials from Payroll and Personnel procedure #9A, obtain sexual harassment training documentation from management, and observe that the documentation demonstrates each employee/official completed at least one hour of sexual harassment training during the calendar year as required by R.S. 42:343.
- B. Observe that the entity has posted its sexual harassment policy and complaint procedure on its website (or in a conspicuous location on the entity's premises if the entity does not have a website).
- C. Obtain the entity's annual sexual harassment report for the current fiscal period, observe that the report was dated on or before February 1, and observe that the report includes the applicable requirements of R.S. 42:344:
 - i. Number and percentage of public servants in the agency who have completed the training requirements;

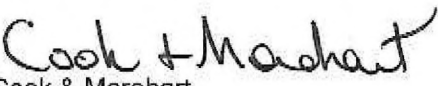
- ii. Number of sexual harassment complaints received by the agency;
- iii. Number of complaints which resulted in a finding that sexual harassment occurred;
- iv. Number of complaints in which the finding of sexual harassment resulted in discipline or corrective action; and
- v. Amount of time it took to resolve each complaint.

Procedures performed. No exceptions noted.

We were engaged by the Minden City Marshal Ward 1, to perform this agreed-upon procedures engagement and conducted our engagement in accordance with attestation standards established by the American Institute of Certified Public Accountants and applicable standards of *Government Auditing Standards*. We were not engaged to and did not conduct an examination or review engagement, the objective of which would be the expression of an opinion or conclusion, respectively, on those C/C areas identified in the SAUPs. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

We are required to be independent of the Minden City Marshal Ward 1, 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.


Cook & Morehart,
Certified Public Accountants, LLC
September 15, 2026



Dan Weaver

CITY MARSHAL-WARD 1

PARISH OF WEBSTER
MINDEN, LOUISIANA
520 BROADWAY, MINDEN, LOUISIANA
PHONE 318-371-4210

September 15, 2026

Cook and Morehart,
Certified Public Accountants, LLC
1215 Hawn Ave
Shreveport, LA 71107

The Minden City Marshal Ward 1 submits the following responses to the exceptions identified in the Statewide Agreed-Upon Procedures Report for the year ended December 31, 2025:

Exception: The Marshal does not have policies and procedures for each of the required categories.

Response: Management is working to complete all categories of policies and procedures.

Exception: The bank reconciliations tested did not have evidence that a member of management reviewed the bank reconciliations.

Response: Management will document its review of bank reconciliations on a monthly basis. Bank reconciliations are prepared by contract accountant.

Exception: The employee responsible for collections also prepares deposit slips.

Response: Someone independent of the collection process reviews deposits before taken to the bank. Review procedures will be revised to also include a review of validated deposit slips from the bank.

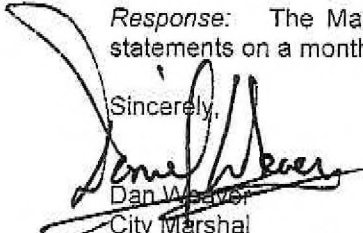
Exception: Collections are not reconciled to the general ledger by revenue source and/or agency fund additions.

Response: Procedures will be implemented to include a review of deposits to the general ledger. The general ledger is maintained by contract accountant.

Exception: Checks are returned to the employee responsible for processing payments after signature.

Response: The Marshal will consider alternate controls in this area. The Marshal reviews all bank statements on a monthly basis.

Sincerely,


Dan Weaver
City Marshal
Minden City Marshal Ward 1