MARSHAL – CITY COURT
OF LAFAYETTE, LOUISIANA

FINANCIAL REPORT

YEAR ENDED OCTOBER 31, 2025

TABLE OF CONTENTS

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INDEPENDENT AUDITOR'S REPORT

To the Marshal
City Court of Lafayette, Louisiana
Lafayette, Louisiana

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Marshal, City Court of Lafayette, Louisiana (Marshal), as of and for the year ended October 31, 2025, and the related notes to the financial statements, which collectively comprise the Marshal's basic financial statements as listed in the table of contents.

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

Responsibilities of Management for the Financial Statements

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

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Marshal's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Marshal's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Marshal'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 28 and 29 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.

The Marshal 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 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. Our opinion on the basic financial statements is not affected by this missing information.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Marshal's basic financial statements. The other supplementary information on pages 31 through 38 is presented for purposes of additional analysis and is not a required part of the financial statements.

The comparative statements on pages 31 and 32, the statements on pages 35 and 36, and justice funding schedules on pages 37 and 38 are the responsibility of management and were derived from and relate 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 statements and schedules are fairly stated in all material respects in relation to the financial statements as a whole. The prior year comparative information on these statements has been derived from the financial statements, which was subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, was fairly presented in all material respects in relation to the financial statements as a whole.

The comparison schedules on pages 33 and 34 have not been subjected to the auditing procedures applied in the audit of the 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.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated April 21, 2026 on our consideration of the Marshal's internal control over financial reporting and on our test of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Marshal's internal control over financial reporting and compliance.

Kolder, Slaven & Company, LLC
Certified Public Accountants

Lafayette, Louisiana
April 21, 2026

BASIC FINANCIAL STATEMENTS

GOVERNMENT-WIDE
FINANCIAL STATEMENTS (GWFS)

MARSHAL - CITY COURT OF LAFAYETTE, LOUISIANA

Statement of Net Position
October 31, 2025

	Governmental Activities
ASSETS	
Current assets:	
Cash and interest-bearing deposits	$ 1,243,935
Accounts receivable	77,630
Other receivables	3,781
Prepaid expenses	58,019
Total current assets	1,383,365
Noncurrent assets:	
Capital assets, net	446,970
Total assets	1,830,335
LIABILITIES	
Current liabilities:	
Accounts payable	84,887
Current portion of long-term liabilities	83,998
Total current liabilities	168,885
Long-term liabilities	269,440
Total liabilities	438,325
NET POSITION	
Net investment in capital assets	93,532
Restricted	4,154
Unrestricted	1,294,324
Total net position	$ 1,392,010

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

MARSHAL - CITY COURT OF LAFAYETTE, LOUISIANA

Statement of Activities
For the Year Ended October 31, 2025

		Program Revenues		Net (Expense) Revenue and Changes in Net Position
Functions/Programs	Expenses	Charges for Services	Operating Grants and Contributions	Governmental Activities
Governmental activities:				
General government	$ 3,790,343	$ 1,391,332	$ 2,528,262	$ 129,251
Interest on long-term debt	3,574	-	-	(3,574)
Total governmental activities	$ 3,793,917	$ 1,391,332	$ 2,528,262	125,677
General revenues:				
Gain on disposal				10,722
Miscellaneous				3,502
Change in net position				139,901
Net position - November 1, 2024				1,252,109
Net position - October 31, 2025				$ 1,392,010

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

FUND FINANCIAL STATEMENTS (FFS)

MARSHAL - CITY COURT OF LAFAYETTE, LOUISIANA

Balance Sheet - Governmental Funds
October 31, 2025

	General Fund	Nonmajor Governmental Funds	Total Governmental Funds
ASSETS			
Cash and interest-bearing deposits	$ 1,239,781	$ 4,154	$ 1,243,935
Receivables -			
Accounts	77,630	-	77,630
Other	3,781	-	3,781
Prepaid expenses	58,019	-	58,019
Total assets	$ 1,379,211	$ 4,154	$ 1,383,365
LIABILITIES AND FUND BALANCES			
Liabilities:			
Accounts and other payables	$ 84,887	$ -	$ 84,887
Fund balances:			
Nonspendable (prepaid expenses)	58,019	-	58,019
Restricted	-	4,154	4,154
Unassigned	1,236,305	-	1,236,305
Total fund balances	1,294,324	4,154	1,298,478
Total liabilities and fund balances	$ 1,379,211	$ 4,154	$ 1,383,365

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

MARSHAL - CITY COURT OF LAFAYETTE, LOUISIANA

Reconciliation of the Governmental Funds Balance Sheet
to the Statement of Net Position
October 31, 2025

Total fund balances for governmental funds at October 31, 2025		$1,298,478
Total net position reported for governmental activities in the statement of net position is different because:		
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds. Those assets consist of:		
Equipment, net of $573,066 accumulated depreciation	$ 148,013	
Furniture and fixtures, net of $91,830 accumulated depreciation	6,972	
Right-of-use assets, net of $66,110 accumulated amortization	291,985	446,970
Long-term liabilities at October 31, 2025:		
Finance purchase obligation	(51,643)	
Lease liability	(301,795)	(353,438)
Net position at October 31, 2025		$1,392,010

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

MARSHAL - CITY COURT OF LAFAYETTE, LOUISIANA

Statement of Revenues, Expenditures, and Changes in Fund Balances -
Governmental Funds
For the Year Ended October 31, 2025

Revenues:	General Fund	Nonmajor Governmental Funds	Total Governmental Funds
Fees, charges and commissions for services -			
Fees and commissions	$ 1,385,769	$ -	$ 1,385,769
Bond forfeitures	5,563	-	5,563
Intergovernmental -			
Federal grants	14,620	-	14,620
On-behalf payments	2,513,642	-	2,513,642
Miscellaneous	3,502	-	3,502
Total revenues	3,923,096	-	3,923,096
Expenditures:			
Current -			
General government	3,679,233	-	3,679,233
Capital outlay	386,968	-	386,968
Debt service	78,534	-	78,534
Total expenditures	4,144,735	-	4,144,735
Deficiency of revenues over expenditures	(221,639)	-	(221,639)
Other financing sources:			
Proceeds from lease obligation	358,095	-	358,095
Net change in fund balance	136,456	-	136,456
Fund balances, beginning	1,157,868	4,154	1,162,022
Fund balances, ending	$ 1,294,324	$ 4,154	$ 1,298,478

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

MARSHAL - CITY COURT OF LAFAYETTE, LOUISIANA

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

Total net changes in fund balances for the year ended October 31, 2025 per statement of revenues, expenditures and changes in fund balances		$ 136,456
The change in net position reported for governmental activities in the statement of activities is 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.		
Capital outlay which is considered expenditures on statement of revenues, expenditures and changes in fund balances	$ 386,968	
Depreciation expense for the year ended October 31, 2025	(61,692)	
Gain on disposal	10,722	
Amortization expense for the year ended October 31, 2025	(66,110)	269,888
Repayments of principal on long-term liabilities are recorded as expenditures in the governmental fund but reduce their respective liabilities in the statement of net position.		
Legal fees and settlements	16,692	
Proceeds from lease obligation	(358,095)	
Principal payments	74,960	(266,443)
Total changes in net position for the year ended October 31, 2025 per statement of activities		$ 139,901

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

MARSHAL - CITY COURT OF LAFAYETTE, LOUISIANA

Statement of Fiduciary Net Position -
Custodial Funds
October 31, 2025

ASSETS	
Cash and interest-bearing deposits	$ 6,531
LIABILITIES	
Accounts and other payables	6,531
NET POSITION	
Restricted for individuals, organizations, and other governments	$ -

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

MARSHAL - CITY COURT OF LAFAYETTE, LOUISIANA

Statement of Changes in Fiduciary Net Position -
Custodial Funds
For the Year Ended October 31, 2025

Additions:	
Deposits -	
Garnishments	$ 2,035,977
Restitutions	30,408
	2,066,385
Reductions:	
Collections distributed to others	2,066,385
Net change in fiduciary position	-
Net position, beginning of year	-
Net position, end of year	$ -

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

INTRODUCTION

(1) Summary of Significant Accounting Policies

A. Financial Reporting Entity

The Marshal – City Court of Lafayette, Louisiana (Marshal) is an elected official who serves six-year terms. The Marshal is charged with the responsibility of conducting policing and security functions for the City Court of Lafayette, Louisiana. Operations of the Marshal's office are funded by Lafayette City-Parish Consolidated Government (LCG), the State of Louisiana, and court costs charged by the City Court of Lafayette, Louisiana attributable to the performance of the Marshal's duties.

These financial statements only include funds, activities, et cetera, that are controlled by the Marshal as an independently elected official.

B. 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. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles.

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 the financial 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, deferred outflows of resources, liabilities, and deferred inflows of resources resulting from exchange or exchange-like transactions are recognized when the exchange occurs (regardless of when cash is received or disbursed). Revenues, expenses, gains, losses, assets, deferred outflows of resources, liabilities, and deferred inflows of resources resulting from nonexchange transactions are recognized in accordance with professional standards.

The statement of activities presents a comparison between direct expenses and program revenues for the Marshal's governmental activities. Direct expenses are those that are specifically associated with a program or function and, therefore, are clearly identifiable to a particular function. Program revenues include bond forfeitures, drug seizures, equitable sharing receipts, and fees and commissions. Revenues that are not classified as program revenues are presented as general revenues.

Fund Financial Statements (FFS)

The Marshal uses funds to maintain its financial records during the year. Fund accounting is designed to demonstrate legal compliance and to aid the Marshal by segregating transactions related to certain Marshal's functions and activities. A fund is defined as a separate fiscal and accounting entity with a self-balancing set of accounts. The various funds of the Marshal are classified into two categories: governmental and fiduciary. The emphasis on fund financial statements is on major funds, each displayed in a separate column. A fund is considered major if it is the primary operating fund of the Marshal or its total assets, liabilities, revenues, or expenditures of the individual governmental fund is at least 10 percent of the corresponding total for all governmental funds. For reporting purposes, the General Fund of the Marshal is considered to be a major fund. The funds of the Marshal are described below:

Governmental Funds -

General Fund

The General Fund is the general operating fund of the Marshal. It is used to account for all financial resources except those required to be accounted for in another fund. The General Fund is financed through court costs and commissions as well as bond forfeitures earned by the Marshal. Resources of the fund are used to supplement the cost of operating the Marshal's office.

Special Revenue Funds

Drug Enforcement Fund -

The Drug Enforcement Fund is used to account for the Marshal's revenues which are legally restricted for use in drug enforcement and education. This fund is financed through a sixty percent (60%) allocation of monies seized in drug-related arrests.

Equitable Sharing Fund -

The Equitable Sharing Fund is used to account for the Marshal's revenues which are legally restricted for law enforcement expenditures. This fund is financed through a Federal Equitable Sharing Agreement with the United States Departments of Justice and the Treasury sharing forty percent (40%) of available amounts with participating local law enforcement agencies.

Fiduciary Funds

Custodial funds – The amounts reported in custodial funds are limited to assets that are being held for individuals, private organizations, or other governments. The custodial funds account for assets held by the Marshal as an agent for litigants in court-ordered actions. Fiduciary funds are not reflected in the government-wide financial statements because the resources of those funds are not available to support the Marshal's own programs. Custodial funds are presented on an economic resources' measurement focus and full accrual basis. The custodial funds are as follows:

Garnishment Fund –

The Garnishment Fund is used to account for assets held by the Marshal as agent. This fund is used for the collection of court-ordered garnishment judgments. The Marshal charges an administrative fee and remits all other funds to the respective creditors.

Restitution Fund –

The Restitution Fund is used for the collection of court-ordered restitutions.

Asset Forfeiture Fund –

The Asset Forfeiture Fund is used to account for funds seized by the Marshal and subsequently released by court-order.

C. Measurement Focus/Basis of Accounting

Measurement focus is a term used to describe "which" transactions are recorded within the various financial statements. Basis of accounting refers to "when" transactions are recorded regardless of the measurement focus applied.

Measurement Focus

On the government-wide statement of net position and the statement of activities, governmental activities are presented using the economic resources measurement focus as defined in item 2 below.

In the fund financial statements, the "current financial resources" measurement focus or the "economic resources" measurement focus is used as appropriate:

1. The governmental fund utilizes a "current financial resources" measurement focus. Only current financial assets and liabilities are generally included on its balance sheet. Their operating statement presents sources and uses of available spendable financial resources during a given period. This fund uses fund balance as its measure of available spendable financial resources at the end of a period.

2. The government-wide financial statement utilizes an "economic resources" measurement focus. The accounting objectives of this measurement focus are the determination of operating income, changes in net position (or cost recovery), and financial position. All assets, deferred outflows of resources, liabilities (whether current or noncurrent), and deferred inflows of resources associated with its activities are reported. Government-wide fund equity is classified as net position.

Basis of Accounting

In the government-wide statement of net position and statement of activities, the governmental activities are presented using the accrual basis of accounting. Under the accrual basis of accounting, revenues are recognized when earned and expenses are recorded when the liability is incurred, or economic asset used. Revenues, expenses, gains, losses, assets, deferred outflows of resources, liabilities, and deferred inflows of resources resulting from exchange and exchange-like transactions are recognized when the exchange takes place.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the Marshal considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures (including capital outlay) generally are recorded when a liability is incurred, as under accrual accounting.

D. Assets, Deferred Outflows, Liabilities, Deferred Inflows and Equity

Cash and interest-bearing deposits

Cash and interest-bearing deposits are stated at cost, which approximates market.

Receivables

In the government-wide statements, receivables consist of all revenues earned at year-end and not received. Amounts due to the Marshal for courts costs, commissions, and bond forfeitures earned from providing services to the City Court of Lafayette, Louisiana are included in accounts receivable, which amounted to $77,630 as of October 31, 2025.

Prepaid expenditures

Payments made for insurance and other expenditures that will benefit periods beyond the end of the fiscal year are recorded as prepaid expenditures.

Capital Assets

Capital assets are reported in the applicable governmental activities column in the government-wide financial statements. Capital assets are defined by the Marshal as assets with an initial, individual cost of more than $1,000 and an estimated useful life in excess of one year. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed.

The cost of normal maintenance and repairs that do not add to the value of the asset or materially extend assets' lives are not capitalized.

Property, plant and equipment is depreciated using the straight-line method over the following estimated useful lives:

Assets	Years
Equipment and vehicles	5-10
Furniture and fixtures	10

Deferred Outflows of Resources and Deferred Inflows of Resources

In some instances, the GASB requires a government to delay recognition of decreases in net position as expenditures until a future period. In other instances, governments are required to delay recognition of increases in net position as revenues until a future period. In these circumstances, deferred outflows of resources and deferred inflows of resources result from the delayed recognition of expenditures or revenues, respectively. There were no deferred inflows or outflows as of October 31, 2025.

Equity Classifications

In the government-wide statements, equity is classified as net position and displayed in three components:

a. Net investment in capital assets – Consists of capital assets reduced by outstanding balances of any related debt obligations and deferred inflows of resources attributable to the acquisition, construction or improvement of those assets and increased by balances of deferred outflows of resources related to those assets.

b. Restricted net position – Net position is considered restricted if the use is constrained to a particular purpose. Restrictions are imposed by external organizations such as federal or state laws.

c. Unrestricted net position – Consists of all other net position that does not meet the definition of "net investment in capital assets" or "restricted."

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

a. Nonspendable – Includes amounts that cannot be spent because they are either not spendable in form or legally or contractually required to remain intact. All amounts reported as nonspendable as of October 31, 2025, by the Marshal are nonspendable in form. The Marshal has not reported any amounts that are legally or contractually required to be maintained intact.

b. Restricted – Includes amounts restricted by external sources or by constitutional provisions or enabling legislation.

c. Committed – Includes amounts that can only be used for specific purposes. Committed fund balance is reported pursuant to directives of the Marshal who has the highest level of decision-making authority. Commitments may be modified or rescinded only through actions of the Marshal.

d. Assigned – Includes amounts that the Marshal intends to use for a specific purpose, but do not meet the definition of restricted or committed fund balance. The Marshal or his designee may assign amounts to this classification.

e. Unassigned – Includes amounts that have not been assigned to other funds or restricted, committed or assigned to a specific purpose within the General Fund.

Use of restricted resources

When an expenditure is incurred that can be paid using either restricted or unrestricted resources (fund balances), the Marshal considers to first apply the expense toward restricted resources and then toward unrestricted resources. In governmental funds, the Marshal considers to first apply the expenditure toward restricted fund balance and then to other, less restrictive classifications – committed and then assigned fund balances before using unassigned fund balances.

E. <u>Revenues, Expenditures, and Expenses</u>

Operating Revenues

Intergovernmental revenues and fees, charges and commissions for services are recorded when the Marshal is entitled to the funds.

Interest on interest-bearing deposits is recorded or accrued as revenues when earned. Substantially all other revenues are recorded when received.

Expenditures/Expenses

Capital expenditures and purchases of various operating supplies are regarded as expenditures at the time purchased.

Other Financing Sources (Uses)

Transfers between funds that are not expected to be repaid are accounted for as other financing sources (uses) when the transfer is authorized by the Marshal.

F. Estimates

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

(2) Cash and Interest-Bearing Deposits

Under state law, the Marshal may deposit funds within a fiscal agent bank organized under the laws of the State of Louisiana, the laws of any other state in the Union, or the laws of the United States. The Marshal may invest in certificates and time deposits of state banks organized under Louisiana law and national banks having principal offices in Louisiana. As of October 31, 2025, the Marshal had cash and interest-bearing deposits (book balances) totaling $1,243,935 attributable to governmental activities and $6,531 attributable to custodial funds.

Custodial credit risk for deposits is the risk that in the event of the failure of a depository financial institution, the Marshal's deposits may not be recovered or the collateral securities that are in the possession of an outside party will not be recovered. These deposits are stated at cost, which approximates fair value. Under state law, these deposits (or the resulting bank balances) 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 bank. These securities are held in the name of the pledging fiscal agent bank by a holding or custodial bank that is mutually acceptable to both parties. As of October 31, 2025, bank balances in the amount of $1,380,036 were as follows:

Bank balances	$ 1,380,036
Federal deposit insurance	250,000
Pledged securities	1,130,036
Total	$ 1,380,036

(3) Capital Assets

Capital asset activity for the year ended October 31, 2025 was as follows:

	Balance 11/1/2024	Additions	Deletions	Balance 10/31/2025
Capital assets:				
Equipment and vehicles	$ 721,764	$ 22,815	$ 23,500	$ 721,079
Furniture and fixtures	92,744	6,058	-	98,802
Total capital assets	814,508	28,873	23,500	819,881
Less: accumulated depreciation				
Equipment and vehicles	536,568	59,998	23,500	573,066
Furniture and fixtures	90,136	1,694	-	91,830
Total accumulated depreciation	626,704	61,692	23,500	664,896
Total depreciable capital assets, net	187,804	(32,819)	-	154,985
Intangible right-of-use assets:				
Storage and equipment	162,986	358,095	162,986	358,095
Less: accumulated amortization	102,807	66,110	102,807	66,110
Intangible right-of-use assets, net	60,179	291,985	60,179	291,985
Net capital assets	$ 247,983	$ 259,166	$ 60,179	$ 446,970

Depreciation expense in the amount of $61,692 was charged to general government.

Intangible right-of-use assets, or "lease assets" (see Note 4) are amortized over the lease term. Unamortized lease assets to be amortized in future periods are as follows:

Year Ending October 31,	
2026	$ 66,110
2027	66,110
2028	66,110
2029	66,110
2030	27,545
Total	$ 291,985

(4) Long-Term Liabilities

Long-term liabilities consist of the following:

a. Finance-purchase obligation - The Marshal is obligated under the following lease-purchase agreement: $79,237 financed over 48 months, maturing May 8, 2028. Terms are 48 equal monthly payments of $1,853, including interest at 5.78%, secured by a vehicle having a carrying value of $55,466, which is included in the equipment and vehicles capital asset class.

b. Lease liability - The Marshal is obligated under a right-of-use contract, (the “tasers contract”), payable annually in advance, expiring in July 2030. At the commencement of a lease, the Marshal measures the lease liability at the present value of payments expected to be made during the lease term. For purposes of discounting future payments on the lease, the Marshal used the interest rate of 4.25%. Subsequently, the lease liability is reduced by the principal portion of lease payments. The related asset (“lease asset”) is initially measured as the initial amount of the lease liability, adjusted for lease payments made at or before the lease commencement date, plus certain initial direct costs. Subsequently, the lease asset is amortized on a straight-line basis over the shorter of its useful life or the lease term. Lease assets and related accumulated amortization is identified in Note 3 as intangible right-of-use assets.

A summary of changes in long-term liabilities for the year ended October 31, 2025 follows:

	Balance 11/1/2024	Additions	Deletions	Balance 10/31/2025	Due Within One Year
Finance-purchase obligations	$ 70,304	$ -	$ 18,661	$ 51,643	$ 18,077
Lease liability	70,900	358,095	127,200	301,795	65,921
Legal fees and settlements	16,692	-	16,692	-	-
	$ 157,896	$ 358,095	$ 162,553	$ 353,438	$ 83,998

A summary of scheduled debt maturities under finance-purchase obligations and future minimum rentals under the lease liability follows:

Year Ending	Scheduled debt maturities		Minimum lease payments		Total	
October 31,	Principal	Interest	Principal	Interest	Principal	Interest
2026	$ 18,077	$ 2,305	$ 65,921	$ 11,437	$ 83,998	$ 13,742
2027	20,841	1,394	68,608	8,752	89,449	10,146
2028	12,725	246	71,402	5,957	84,127	6,203
2029	-	-	74,311	2,274	74,311	2,274
2030	-	-	21,553	280	21,553	280
Total	$ 51,643	$ 3,945	$ 301,795	$ 28,700	$ 353,438	$ 32,645

(5) Risk Management

The Marshal is exposed to risks of loss in the areas of professional liability, auto liability, general liability, and workers' compensation. All of these risks are handled by purchasing commercial insurance coverage. LCG obtains and maintains insurance coverage for the Marshal and the Marshal is responsible for paying one-half of the cost. There have been no significant reductions in the insurance coverage during the year.

(6) Litigation

As of October 31, 2025, the Marshal's office is a defendant in a lawsuit. Legal counsel has reviewed the lawsuit in order to evaluate the likelihood of an unfavorable outcome to the Marshal and to arrive at an estimate, if any, of the amount or range of potential loss. As a result of the review, the claim has been categorized as "remote" as defined by professional standards.

(7) Expenditures of the Marshal's Office Paid by LCG

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

Payroll and benefits for the full-time employees of the Marshal's office are paid by LCG and are not reimbursed by the Marshal's office. There are no liabilities related to payroll, benefits and postemployment benefits attributable to the Marshal's office. Additionally, one-half of the Marshal's insurance expense is paid by LCG.

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

GASB Statement No. 24, Accounting and Financial Reporting for Certain Grants and Other Financial Assistance, requires the Marshal to report in the financial statements on-behalf salary and fringe benefit payments made by the State of Louisiana and by the parish governments to certain employees of the Marshal's office.

Supplemental salary payments are made by the state and parish governments directly to the Marshal's employees. The Marshal's office is not legally responsible for these salaries. Therefore, the basis for recognizing the revenue and expenditure payments is the actual contributions made by the state and parish governments. On-behalf payments made by LCG to the Marshal's employees in the amount of $2,513,642 are recorded as revenue and expenditures in the 2025 financial statements. During the year ended October 31, 2025 the state did not make any on-behalf payments to Marshal employees.

(9) Employee Retirement Systems

Substantially all employees of the Marshal's office participate in one of two retirement systems as follows:

Municipal Employees' Retirement System (MERS) is a cost-sharing defined benefit plan which provides retirement, disability, and survivor benefits to eligible employees and their beneficiaries. The employees participate in Plan A. The separately issued plan report may be accessed on their website at http://www.mersla.com/.

Parochial Employees' Retirement System (PERS) is a cost-sharing defined benefit plan which provides retirement, disability, and survivor benefits to eligible employees and their beneficiaries. The employees participate in Plan A. The separately issued plan report may be accessed on the website at http://www.persla.com/.

The Marshal's share of the costs of each of these plans is paid by LCG, and therefore, the pension liabilities, deferred outflows of resources and deferred inflows of resources related to these plans are included in LCG's financial statements.

(10) Restricted Fund Balance

As of October 31, 2025, fund balance of the Drug Enforcement Fund in the amount of $3,737 was restricted for drug enforcement and education expenditures. As of October 31, 2025, fund balance of the Equitable Sharing Fund in the amount of $417 was restricted for law enforcement expenditures.

(11) Compensation, Benefits, and Other Payments to Agency Head

The schedule of compensation, benefits, and other payments to Reginald Thomas, City Marshal, for the period November 1, 2024 through October 31, 2025, follows:

Purpose	Amount
Reginald Thomas, City Marshal:	
Salary	$ 157,790
Benefits - insurance and retirement	23,287
Meals per diem	1,086
Travel	557
Registration fees	480
Total	$ 183,200

REQUIRED SUPPLEMENTARY INFORMATION

MARSHAL - CITY COURT OF LAFAYETTE, LOUISIANA

General Fund
Budgetary Comparison Schedule
For the Year Ended October 31, 2025

	Budget Original	Budget Final	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Fees charges and commissions for services -				
Fees and commissions	$ 1,496,394	$ 1,291,505	$ 1,385,769	$ 94,264
Bond forfeitures	15,000	5,387	5,563	176
Intergovernmental -				
Federal grants	20,000	26,385	14,620	(11,765)
On-behalf payments	2,470,743	2,513,642	2,513,642	-
Miscellaneous	-	-	3,502	3,502
Total revenues	4,002,137	3,836,919	3,923,096	86,177
Expenditures:				
Current -				
General government	3,464,243	3,634,851	3,679,233	(44,382)
Capital outlay	-	386,968	386,968	-
Debt service	15,600	78,534	78,534	-
Total expenditures	3,479,843	4,100,353	4,144,735	(44,382)
Excess (deficiency) of revenues over expenditures	522,294	(263,434)	(221,639)	41,795
Other financing sources:				
Proceeds from lease obligation	-	358,095	358,095	-
Net change in fund balance	522,294	94,661	136,456	41,795
Fund balance, beginning	1,157,868	1,157,868	1,157,868	-
Fund balance, ending	$ 1,680,162	$ 1,252,529	$ 1,294,324	$ 41,795

Notes to the Required Supplementary Information
For the Year Ended October 31, 2025

(1) Budget and Budgetary Accounting

The Marshal follows these procedures in establishing the budgetary data reflected in the financial statements:

1. The Marshal prepares the proposed budget no later than 15 days prior to the beginning of each fiscal year.

2. A summary of the proposed budget is published and the public is notified that the proposed budget is available for public inspection. At the same time, a public hearing is called.

3. A public hearing is held on the proposed budget at least ten days after publication of the call for the hearing.

4. After the holding of the public hearing the budget is adopted prior to the commencement of the fiscal year for which the budget is being adopted.

5. All budgetary appropriations lapse at the end of each fiscal year.

6. Budgets are adopted on a basis consistent with generally accepted accounting principles (GAAP). Budgeted amounts are as originally adopted or as amended by the Marshal.

(2) Excess of Expenditures Over Appropriations

For the year ended October 31, 2025, the General Fund had actual expenditures over appropriations, at the functional level, as follows:

Function	Budget	Actual	Excess
General government	$ 3,634,851	$ 3,679,233	$ (44,382)

OTHER SUPPLEMENTARY INFORMATION

MARSHAL - CITY COURT OF LAFAYETTE, LOUISIANA

Comparative Statement of Net Position
For the Years Ended October 31, 2025 and 2024

	Governmental Activities	
	2025	2024
ASSETS		
Current assets:		
Cash and interest-bearing deposits	$ 1,243,935	$ 1,064,694
Accounts receivable	77,630	81,103
Other receivables	3,781	3,781
Prepaid expenses	58,019	36,960
Total current assets	1,383,365	1,186,538
Noncurrent assets:		
Capital assets, net	446,970	247,983
Total assets	1,830,335	1,434,521
LIABILITIES		
Current liabilities:		
Accounts payable	84,887	24,516
Current portion of long-term liabilities	83,998	67,827
Total current liabilities	168,885	92,343
Long-term liabilities	269,440	90,069
Total liabilities	438,325	182,412
NET POSITION		
Net investment in capital assets	93,532	106,779
Restricted	4,154	4,154
Unrestricted	1,294,324	1,141,176
Total net position	$ 1,392,010	$ 1,252,109

MARSHAL - CITY COURT OF LAFAYETTE, LOUISIANA

Comparative Balance Sheet - General Fund
October 31, 2025 and 2024

	2025	2024
ASSETS		
Cash and interest-bearing deposits	$ 1,239,781	$ 1,060,540
Receivables -		
Accounts	77,630	81,103
Other	3,781	3,781
Prepaid expenses	58,019	36,960
Total assets	$ 1,379,211	$ 1,182,384
LIABILITIES AND FUND BALANCE		
Liabilities:		
Accounts and other payables	$ 84,887	$ 24,516
Fund balance:		
Nonspendable (prepaid expenses)	58,019	36,960
Unassigned	1,236,305	1,120,908
Total fund balance	1,294,324	1,157,868
Total liabilities and fund balance	$ 1,379,211	$ 1,182,384

MARSHAL - CITY COURT OF LAFAYETTE, LOUISIANA

Budgetary Comparison Schedule - General Fund
For the Year Ended October 31, 2025
With Comparative Actual Balances for the Year Ended October 31, 2024

	2025				
	Budget			Variance with Final Budget Positive	
	Original	Final	Actual	(Negative)	2024
Revenues:					
Fees, charges and commissions for services -					
Fees and commissions	$ 1,496,394	$1,291,505	$ 1,385,769	$ 94,264	$ 1,309,837
Bond forfeitures	15,000	5,387	5,563	176	6,125
Intergovernmental -					
Federal grants	20,000	26,385	14,620	(11,765)	69,829
On-behalf payments	2,470,743	2,513,642	2,513,642	-	2,299,716
Miscellaneous	-	-	3,502	3,502	-
Total revenues	4,002,137	3,836,919	3,923,096	86,177	3,685,507
Expenditures:					
Current -					
General government	3,464,243	3,634,851	3,679,233	(44,382)	3,221,383
Capital outlay	-	386,968	386,968	-	132,137
Debt service	15,600	78,534	78,534	-	84,603
Total expenditures	3,479,843	4,100,353	4,144,735	(44,382)	3,438,123
Excess (deficiency) of revenues over expenditures	522,294	(263,434)	(221,639)	41,795	247,384
Other financing sources:					
Proceeds from lease obligation	-	358,095	358,095	-	79,237
Net change in fund balance	522,294	94,661	136,456	41,795	326,621
Fund balance, beginning	1,157,868	1,157,868	1,157,868	-	831,247
Fund balance, ending	$ 1,680,162	$1,252,529	$ 1,294,324	$ 41,795	$ 1,157,868

MARSHAL - CITY COURT OF LAFAYETTE, LOUISIANA

Budgetary Comparison Schedule - Expenditures - General Fund
For the Year Ended October 31, 2025
With Comparative Actual Balances for the Year Ended October 31, 2024

	2025				
	Budget			Variance with Final Budget Positive	2024
	Original	Final	Actual	(Negative)	Actual
Current:					
General government -					
On-behalf salaries and benefits	$ 2,470,743	$ 2,513,642	$ 2,513,642	$ -	$ 2,299,716
Salaries - other	55,000	50,596	50,596	-	52,919
Accounting and professional	45,000	37,830	37,930	(100)	37,830
Advertising	5,000	2,980	4,495	(1,515)	4,455
Calea	-	10,195	10,763	(568)	20,388
Community involvement	15,000	9,000	14,733	(5,733)	16,671
Computer expense	50,000	19,742	20,345	(603)	34,004
Contract labor	249,000	415,476	414,774	702	259,207
Dues and subscriptions	20,000	19,750	20,179	(429)	16,723
Equipment	65,000	19,919	19,554	365	4,912
Insurance	175,000	213,406	219,066	(5,660)	164,129
Incentive pay	35,000	37,000	37,250	(250)	32,000
Legal	25,000	17,000	16,142	858	22,096
Medical	7,500	8,337	10,293	(1,956)	7,845
Office expense	33,000	35,183	40,349	(5,166)	32,553
Postage	7,000	6,161	7,895	(1,734)	7,773
Program supplies	20,000	18,854	24,850	(5,996)	15,956
Repairs and maintenance	25,000	20,506	20,111	395	21,559
Telephone	32,000	35,301	38,539	(3,238)	32,908
Travel and training	55,000	64,848	67,020	(2,172)	67,281
Uniforms	70,000	63,095	68,962	(5,867)	65,899
Weapons and ammunition	5,000	16,030	21,745	(5,715)	4,559
Total general government	3,464,243	3,634,851	3,679,233	(44,382)	3,221,383
Capital outlay	-	386,968	386,968	-	132,137
Debt service	15,600	78,534	78,534	-	84,603
Total expenditures	$ 3,479,843	$ 4,100,353	$ 4,144,735	$ (44,382)	$ 3,438,123

MARSHAL - CITY COURT OF LAFAYETTE, LOUISIANA

Balance Sheet - Nonmajor Governmental Funds
October 31, 2025

	Drug Enforcement Fund	Equitable Sharing Fund	Total Nonmajor Governmental Funds
ASSETS			
Cash and interest-bearing deposits	$ 3,737	$ 417	$ 4,154
FUND BALANCES			
Fund balances:			
Restricted	$ 3,737	$ 417	$ 4,154

MARSHAL - CITY COURT OF LAFAYETTE, LOUISIANA

Statement of Revenues, Expenditures, and Changes in Fund Balances -
Nonmajor Governmental Funds
For the Year Ended October 31, 2025
With Comparative Actual Balances for the Year Ended October 31, 2024

	2025			
	Drug Enforcement Fund	Equitable Sharing Fund	Total Nonmajor Governmental Funds	2024
Revenues:				
Fees, charges and commissions for services -				
Fees and commissions	$ -	$ -	$ -	$ -
Expenditures:				
Current -				
General government	-	-	-	-
Net change in fund balances	-	-	-	-
Fund balances, beginning	3,737	417	4,154	4,154
Fund balances, ending	$ 3,737	$ 417	$ 4,154	$ 4,154

MARSHAL - CITY COURT OF LAFAYETTE, LOUISIANA

Justice System Funding Schedule - Receiving Entity
Year Ended October 31, 2025

Cash Basis Presentation	First Six Month Period Ended 4/30/2025	Second Six Month Period Ended 10/31/2025
Receipts from:		
Lafayette City Court - Bond Forfeiture Fees	$ 2,313	$ 3,250
Lafayette City Court - Criminal Court Cost / Fees	187,378	197,039
Lafayette City Court - Criminal Fines Other	50	105
Lafayette City Court - Civil Fees	129,230	119,401
Breaux Bridge City Court - Civil Fees	510	360
City Court of Crowley - Civil Fees	450	180
Rayne City Court - Civil Fees	150	180
Lynelle Johnson, Justice of the Peace - Civil Fees	120	90
City Court of Hammond - Civil Fees	210	120
Jeanerette City Court - Civil Fees	-	120
Christie L. Mayeau, Justice of the Peace - Civil Fees	60	120
Assumption Parish Justice of the Peace 1st Justice - Civil Fees	60	-
Alexandria City Court	-	30
East Baton Rouge Parish Constable Ward 3 District 3	30	-
Total Receipts	$ 320,561	$ 320,995

MARSHAL - CITY COURT OF LAFAYETTE, LOUISIANA

Justice System Funding Schedule - Collecting/Disbursing Entity
Year Ended October 31, 2025

Cash Basis Presentation	First Six Month Period Ended 4/30/2025	Second Six Month Period Ended 10/31/2025
Beginning Balance of Amounts Collected	$ -	$ -
Add: Collections -		
Civil Fees - Garnishments	1,000,098	1,007,454
Restitution	8,873	21,535
Subtotal Collections	1,008,971	1,028,989
Less: Amounts Retained by Collecting Agency -		
Collection Fee for Collecting/Disbursing to Others Based on Percentage of Collection	66,425	62,894
Less: Disbursements to Individuals/3rd Party Collection or Processing Agencies -		
Restitution Payments to Individuals	8,873	21,535
Other Disbursements to Individuals - Garnishment Refunds	76,591	45,716
Payments to Third Party Collection/Processing Agencies - Attorneys	857,082	898,844
Subtotal Disbursements/Retainage	1,008,971	1,028,989
Ending Balance of Amounts Collected but not Disbursed/Retained	$ -	$ -

INTERNAL CONTROL, COMPLIANCE,

AND OTHER MATTERS

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

To the Marshal
City Court of Lafayette, Louisiana
Lafayette, Louisiana

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Marshal – City Court of Lafayette, Louisiana (Marshal) as of and for the year ended October 31, 2025, and the related notes to the financial statements, which collectively comprise the Marshal’s basic financial statements and have issued our report thereon dated April 21, 2026.

Report on Internal Control over Financial Reporting

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

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

Our consideration of internal control was for the limited purpose described in the first paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. We identified the deficiencies in internal control, described in the accompanying schedule of current and prior year findings and management’s corrective action plan as items 2025-001 and 2025-002 that we consider to be material weaknesses.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Marshal's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed an instance of noncompliance or other matters that is required to be reported under *Government Auditing Standards* and which is described in the accompanying schedule of current findings and questioned costs as item 2025-003.

Marshal's Response to Findings

Government Auditing Standards requires the auditor to perform limited procedures on the Marshal's response to the findings identified in our audit and described in the accompanying summary schedule of current and prior year audit findings and management's corrective action plan. The Marshal's response was not subjected to the 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. However, under Louisiana Revised Statute 24:513, this report is distributed by the Legislative Auditor as a public document.

Kolder, Slaven & Company, LLC
Certified Public Accountants

Lafayette, Louisiana
April 21, 2026

MARSHAL – CITY COURT OF LAFAYETTE, LOUISIANA

Summary Schedule of Current and Prior Year Findings
And Management's Corrective Action Plan

Part I. Current Year Findings and Management's Corrective Action Plan

A. Internal Control Findings-

2025-001 Inadequate Segregation of Accounting Functions

Fiscal year finding initially occurred: 2014

CONDITION: The Marshal did not have adequate segregation of functions within the accounting system.

CRITERIA: The Marshal should have a control policy according to which no person should be given responsibility for more than one related function.

CAUSE: Due to the size of the Marshal, there are a small number of available employees.

EFFECT: The Marshal has employees that are performing more than one related function.

RECOMMENDATION: The Marshal should establish and monitor mitigating controls over functions that are not completely segregated.

MANAGEMENT'S CORRECTIVE ACTION PLAN: Due to the size of the operations and the cost-benefit of additional personnel, it may not be feasible to achieve complete segregation of duties.

2025-002 Misappropriation of Funds

Fiscal year finding initially occurred: 2025

See Compliance finding **2025-003**.

B. Compliance Findings-

2025-003 Misappropriation of Funds

Fiscal year finding initially occurred: 2025

CONDITION: Funds of approximately $73,250 ($48,250 during the period September 9, 2025 through October 31, 2025; and $25,000 during the period November 1, 2025 through December 30, 2025) were misappropriated by depositing repossession fee receipts (checks from vendors) received in the mail into the Lafayette City Marshal's Reserve account, a non-profit entity not under the control of the Marshal. Funds deposited in the Reserve account were subsequently taken through unauthorized electronic transfers, and unauthorized use of a debit card. The person believed to have committed the act of fraud/misappropriation was Jackie Welsh, former Office Administrator in the Accounting Department of the Marshal City-Court of Lafayette, Louisiana. Upon discovery of the fraud on January 12, 2026, the employee was terminated, and the Lafayette City Police Department was notified. The Louisiana Legislative Auditor and the Office of the District Attorney, 15th Judicial District, were notified in writing, as required by Louisiana Revised Statute 24:523.

As of April 21, 2026, an investigation report has been submitted to the District Attorney. Charges of theft and identify theft have been filed, and the case is awaiting a trial date. Restitution will be requested at trial and the Marshal has filed a fraud claim with First Horizon Bank.

CRITERIA: The Marshal should have a control policy according to which the person given the responsibility of accounting functions does not have access to incoming mail.

CAUSE: The Marshal's policy of segregation of duties relative to receiving mail and processing receipts was not adhered to effectively.

EFFECT: Controls in place did not prevent a material misappropriation of funds in a timely manner.

RECOMMENDATION: Controls should be enhanced to ensure proper segregation of duties relative to the processing of receipts. Incoming mail should be received and logged by a designated employee not responsible for accounting functions.

MANAGEMENT'S CORRECTIVE ACTION PLAN: Management has implemented the following procedures to ensure fraud or misappropriation does not occur in the future: (1) enhanced segregation of duties to ensure no one person controls an entire transaction; (2) multiple approvals, requiring at least 2 approvals for expenditures; (3) access controls, limiting system and financial access; (4) regular audits and reviews of financial activity.

MARSHAL – CITY COURT OF LAFAYETTE, LOUISIANA

Summary Schedule of Current and Prior Year Findings
And Management's Corrective Action Plan

Part II. Prior Year Findings

A. Internal Control Findings-

2024-001 Inadequate Segregation of Accounting Functions

Fiscal year finding initially occurred: 2014

CONDITION: The Marshal did not have adequate segregation of functions within the accounting system.

CRITERIA: The Marshal should have a control policy according to which no person should be given responsibility for more than one related function.

CAUSE: Due to the size of the Marshal, there are a small number of available employees.

EFFECT: The Marshal has employees that are performing more than one related function.

RECOMMENDATION: The Marshal should establish and monitor mitigating controls over functions that are not completely segregated.

MANAGEMENT'S CORRECTIVE ACTION PLAN: Due to the size of the operations and the cost-benefit of additional personnel, it may not be feasible to achieve complete segregation of duties.

B. Compliance Findings-

There were no compliance findings.

MARSHAL-CITY COURT
OF LAFAYETTE, LOUISIANA

AGREED UPON PROCEDURES REPORT

YEAR ENDED OCTOBER 31, 2025

KOLDER, SLAVEN & COMPANY, LLC
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INDEPENDENT ACCOUNTANT'S REPORT
ON APPLYING AGREED-UPON PROCEDURES

Lafayette City Marshal
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 November 1, 2024 through October 31, 2025. Lafayette City Marshal's management is responsible for those C/C areas identified in the SAUPs.

The Lafayette City 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 November 1, 2024 through October 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:

Written Policies and Procedures

This procedure was not subject to testing in Year 2, as no exceptions were identified during the Year 1 testing and the Year 1 audit was submitted timely.

1. We obtained and inspected the entity's written policies and procedures and observed that they address each of the following categories and subcategories, if applicable, to public funds and the entity's operations:

   a) ***Budgeting***, including preparing, adopting, monitoring, and amending the budget.

   b) ***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.

   c) ***Disbursements***, including processing, reviewing, and approving.

   d) ***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).

e) ***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(s) rate of pay or approval and maintenance of pay rate schedules.

f) ***Contracting***, including (1) types of services requiring written contracts, (2) standard terms and conditions, (3) legal review, (4) approval process, and (5) monitoring process.

g) ***Travel and expense reimbursement***, including (1) allowable expenses, (2) dollar thresholds by category of expense, (3) documentation requirements, and (4) required approvers.

h) ***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).

i) ***Ethics***, including (1) the prohibitions as defined in Louisiana Revised Statute 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.

j) ***Debt Service***, including (1) debt issuance approval, (2) continuing disclosure/EMMA reporting requirements, (3) debt reserve requirements, and (4) debt service requirements.

k) ***Information Technology Disaster Recovery/Business Continuity,*** including (1) identification of critical data and frequency of data backups, (2) storage of backups in 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.

l) ***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.

Board or Finance Committee

This procedure was not subject to testing in Year 2, as no exceptions were identified during the Year 1 testing and the Year 1 audit was submitted timely.

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

   a) Observed that the board/finance committee met with a quorum at least monthly, or on a frequency in accordance with the board's enabling legislation, charter, bylaws, or other equivalent document.

   b) Observed that the minutes from all regularly scheduled board/finance committee meetings held during the fiscal year referenced or included monthly budget-to-actual comparisons on the General Fund, quarterly budget-to-actual, at a minimum, on proprietary funds, and semi-annual budget-to-actual, at a minimum, on all special revenue funds.

   c) Obtained the prior year audit report and observed 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, observed that the minutes for at least one meeting during the fiscal period referenced or included a formal plan to eliminate the negative unassigned fund balance in the General Fund.

d) Observed 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.

Bank Reconciliations

This procedure was not subject to testing in Year 2, as no exceptions were identified during the Year 1 testing and the Year 1 audit was submitted timely.

3. We obtained a listing of the entity's bank accounts for the fiscal period from management and management's representation that the listing is complete. We asked management to identify the main operating account. We selected the main operating account and randomly selected 4 additional accounts (or all accounts if less than 5). We randomly selected one month from the fiscal period, obtained and inspected the corresponding bank statement and reconciliation for selected accounts, and observed that:

   a) Bank reconciliations included evidence that they were prepared within 2 months of the related statement closing date (e.g., initialed and dated, electronically logged);

   b) Bank reconciliations included written evidence that a member of management/board member who does not handle cash, post ledgers, or issue checks has reviewed each bank reconciliation within 1 month of the date the reconciliation was prepared (e.g., initialed and dated, or electronically logged); and

   c) Management has documentation reflecting that it has researched reconciling items that have been outstanding for more than 12 months from the statement closing date, if applicable.

Collections (excluding electronic fund transfers)

4. We obtained 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. We randomly selected 5 deposit sites (or all deposit sites if less than 5).

5. For each deposit site selected, we obtained a listing of collection locations and management's representation that the listing is complete. We randomly selected one collection location for each deposit site (i.e. 5 collection locations for 5 deposit sites), obtained and inspected written policies and procedures relating to employee job duties (if no written policies or procedures, inquired of employees about their job duties) at each collection location, and observed that job duties are properly segregated at each collection location such that:

   a) Employees that are responsible for cash collections do not share cash drawers/registers.

   b) Each employee responsible for collecting cash is not responsible for preparing/making bank deposits, unless another employee/official is responsible for reconciling collection documentation (e.g. pre-numbered receipts) to the deposit.

   c) Each employee responsible for collecting cash is not responsible for posting collection entries to the general ledger or subsidiary ledgers, unless another employee/official is responsible for reconciling ledger postings to each other and to the deposit.

   d) The employee(s) responsible for reconciling cash collections to the general ledger and/or subsidiary ledgers, by revenue source and/or agency fund additions are not responsible for collecting cash, unless another employee verifies the reconciliation.

6. We obtained from management a copy of the bond or insurance policy for theft covering all employees who have access to cash. We observed the bond or insurance policy for theft was enforced during the fiscal period.

7. We randomly selected two deposit dates for each of the 5 bank accounts selected for procedure #3 under "Bank Reconciliations" above (selected the next deposit date chronologically if no deposits were

made on the dates randomly selected and randomly selected a deposit if multiple deposits are made on the same day). *Alternately, the practitioner may use a source document other than bank statements when selecting the deposit dates for testing, such as a cash collection log, daily revenue report, receipt book, etc.* We obtained supporting documentation for each of the 10 deposits and:

a) Observed that receipts are sequentially pre-numbered.

b) Traced sequentially pre-numbered receipts, system reports, and other related collection documentation to the deposit slip.

c) Traced the deposit slip total to the actual deposit per the bank statement.

d) Observed 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).

e) Traced the actual deposit per the bank statement to the general ledger.

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

This procedure was not subject to testing in Year 2, as no exceptions were identified during the Year 1 testing and the Year 1 audit was submitted timely.

8. We obtained a listing of locations that process payments for the fiscal period and management's representation that the listing was complete. We randomly selected 5 locations (or all locations if less than 5).

9. For each location selected under #8 above, we obtained a listing of those employees involved with non-payroll purchasing and payment functions. We obtained written policies and procedures relating to employee job duties (if the agency has no written policies and procedures, inquire of employees about their job duties), and we observed that job duties are properly segregated such that:

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

   b) At least two employees are involved in processing and approving payments to vendors.

   c) The employee responsible for processing payments is prohibited from adding/modifying vendor files, unless another employee is responsible for periodically reviewing changes to vendor files.

   d) 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.

   e) 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.

10. For each location selected under #8 above, we obtained the entity's non-payroll disbursement transaction population (excluding cards and travel reimbursements) and we obtained management's representation that the population is complete. We randomly selected 5 disbursements for each location, we obtained supporting documentation for each transaction and:

   a) We observed whether the disbursement, whether by paper or electronic means, matched the related original itemized invoice and supporting documentation indicates deliverables included on the invoice were received by the entity.

   b) We observed that the disbursement documentation includes evidence (e.g., initial/date, electronic logging) of segregation of duties tested under procedure #9, as applicable.

11. Using the entity's main operating account and the month selected in "Bank Reconciliations" procedure #3, we randomly selected 5 non-payroll-related electronic disbursements (or all electronic disbursements if less than 5) and observed that each electronic disbursement was:

    a) Approved by only those persons authorized to disburse funds (e.g., sign checks) per the entity's policy.

    b) Approved by the required number of authorized signers per the entity's policy.

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

12. We obtained 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. We obtained management's representation that the listing is complete.

13. Using the listing prepared by management, we randomly selected 5 cards (or all cards if less than 5) that were used during the fiscal period. We randomly selected one monthly statement or combined statement for each card (for a debit card, we randomly selected one monthly bank statement), we obtained supporting documentation, and:

    a) We observed that there is evidence that the monthly statement or combined statement and supporting documentation (e.g., original receipts for credit/debit card purchases, exception reports for excessive fuel card usage) were reviewed and approved, in writing (or electronically approved), by someone other than the authorized card holder.

    b) We observed that finance charges and late fees were not assessed on the selected statements.

14. Using the monthly statements or combined statements selected under #12 above, excluding fuel cards, we randomly selected 10 transactions (or all transactions if less than 10) from each statement, and obtained supporting documentation for the transactions (i.e. each card should have 10 transactions subject to testing). For each transaction, we observed 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, we described the nature of the transaction and noted whether management had a compensating control to address missing receipts, such as a "missing receipt statement" that is subject to increased scrutiny.

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

This procedure was not subject to testing in Year 2, as no exceptions were identified during the Year 1 testing and the Year 1 audit was submitted timely.

15. We obtained 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. We randomly selected 5 reimbursements, we obtained 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:

    a) If reimbursed using a per diem, we observed 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).

    b) If reimbursed using actual costs, we observed that the reimbursement is supported by an original itemized receipt that identifies precisely what was purchased.

c) We observed that each reimbursement is supported by documentation of the business/public purpose (for meal charges, we observed that the documentation includes the names of those individuals participating) and other documentation required by written policy (procedure #1g).

d) We observed that each reimbursement was reviewed and approved, in writing, by someone other than the person receiving reimbursement.

Contracts

This procedure was not subject to testing in Year 2, as no exceptions were identified during the Year 1 testing and the Year 1 audit was submitted timely.

16. We obtained from management a listing of all agreements/contracts for professional services, materials and supplies, leases, and construction activities that were initiated or renewed during the fiscal period. *Alternately, the practitioner may use an equivalent selection source, such as an active vendor list.* We obtained management's representation that the listing is complete. We randomly selected 5 contracts (or all contracts if less than 5) from the listing, excluding the practitioner's contract, and:

    a) We observed that the contract was bid in accordance with the Louisiana Public Bid Law (e.g., solicited quotes or bids, advertised), if required by law.

    b) We observed that the contract was approved by the governing body/board, if required by policy or law (e.g., Lawrason Act, Home Rule Charter).

    c) If the contract was amended (e.g., change order), we observed 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, was approval documented).

    d) We randomly selected one payment from the fiscal period for each of the 5 contracts, we obtained the supporting invoice, agreed the invoice to the contract terms, and observed that the invoice and related payment agreed to the terms and conditions of the contract.

Payroll and Personnel

This procedure was not subject to testing in Year 2, as no exceptions were identified during the Year 1 testing and the Year 1 audit was submitted timely.

17. We obtained a listing of employees/elected officials employed during the fiscal period and management's representation that the listing is complete. We randomly selected 5 employees/officials, we obtained related paid salaries and personnel files, and we agreed paid salaries to authorized salaries/pay rates in the personnel files.

18. We randomly selected one pay period during the fiscal period. For the 5 employees/officials selected under #17 above, we obtained attendance records and leave documentation for the pay period, and:

    a) We observed that all selected employees/officials documented their daily attendance and leave (e.g., vacation, sick, compensatory).

    b) We observed that supervisors approved the attendance and leave of the selected employees/officials.

    c) We observed that any leave accrued or taken during the pay period is reflected in the entity's cumulative leave records.

    d) We observed the rate paid to the employees or officials agree to the authorized salary/pay rate found within the personnel file.

19. We obtained a listing of those employees/officials that received termination payments during the fiscal period and management's representation that the list is complete. We randomly selected two employees/officials, we obtained related documentation of the hours and pay rates used in

management's termination payment calculations and the entity's policy on termination payments. We agreed the hours to the employee or officials' cumulate leave records, agreed the pay rates to the employee/officials' authorized pay rates in the employee or officials' personnel files, and agreed the termination payment to entity policy.

20. We obtained 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.

Ethics

This procedure was not subject to testing in Year 2, as no exceptions were identified during the Year 1 testing and the Year 1 audit was submitted timely.

21. Using the 5 randomly selected employees/officials from procedure #17 under "Payroll and Personnel" above, we obtained ethics documentation from management, and:

    a) We observed that the documentation demonstrates each employee/official completed one hour of ethics training during the calendar year as required by R.S. 42:1170; and

    b) We observed whether the entity maintains documentation which demonstrates each employee and official were notified of any changes to the entity's ethics policy during the fiscal period, as applicable.

22. We inquired and/or observed whether the agency has appointed an ethics designee as required by R.S. 42:1170.

Debt Service

This procedure was not subject to testing in Year 2, as no exceptions were identified during the Year 1 testing and the Year 1 audit was submitted timely.

23. We obtained a listing of bonds/notes and other debt instruments issued during the fiscal period and management's representation that the listing is complete. We selected all debt instruments on the listing, obtained supporting documentation, and observed State Bond Commission approval was obtained for each debt instrument issued as required by Article VII, Section 8 of the Louisiana Constitution.
24. We obtained a listing of bonds/notes outstanding at the end of the fiscal period and management's representation that the listing is complete. We randomly selected one bond/note, inspected debt covenants, obtained supporting documentation for the reserve balance and payments, and agreed 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).

Fraud Notice

This procedure was not subject to testing in Year 2, as no exceptions were identified during the Year 1 testing and the Year 1 audit was submitted timely.

25. We obtained a listing of misappropriations of public funds and assets during the fiscal period and management's representation that the listing was complete. We selected all misappropriations on the listing, obtained supporting documentation, and observed 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.

26. Observed 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.

Information Technology Disaster Recovery/Business Continuity

This procedure was not subject to testing in Year 2, as no exceptions were identified during the Year 1 testing and the Year 1 audit was submitted timely.

27. We performed the following procedures, **verbally discussed the results with management, and reported "We performed the procedure and discussed the results with management."**

    a) We obtained and inspected the entity's most recent documentation that it has backed up its critical data (if no written documentation, inquire of personnel responsible for backing up critical data) and observed 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) We obtained and inspected the entity's most recent documentation that it has tested/verified that its backups can be restored (if no written documentation, inquire of personnel responsible for testing/verifying backup restoration) and observed evidence that the test/verification was successfully performed within the past 3 months.

    c) We obtained a listing of the entity's computers currently in use and their related locations, and management's representation that the listing is complete. We randomly selected 5 computers and observed 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.

28. We randomly selected 5 terminated employees (or all terminated employees if less than 5) using the list of terminated employees obtained in procedure #19 and observed evidence that the selected terminated employees have been removed or disabled from the network.

29. Using the 5 randomly selected employees/officials from Payroll and Personnel procedure #17, we 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[25]. The requirements are as follows:

    a) Hired before June 9, 2020 – completed the training; and

    b) Hired on or after June 9, 2020 – completed training within 30 days of initial service or employment.

Prevention of Sexual Harassment

This procedure was not subject to testing in Year 2, as no exceptions were identified during the Year 1 testing and the Year 1 audit was submitted timely.

30. Using the 5 randomly selected employees/officials from procedure #17 under "Payroll and Personnel" above, we obtained sexual harassment training documentation from management, and observed 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.

31. We observed 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).

32. We obtained the entity's annual sexual harassment report for the current fiscal period, observed that the report was dated on or before February 1, and observed it includes the applicable requirements of R.S. 42:344:

a) Number and percentage of public servants in the agency who have completed the training requirements;

b) Number of sexual harassment complaints received by the agency;

c) Number of complaints which resulted in a finding that sexual harassment occurred;

d) Number of complaints in which the finding of sexual harassment resulted in discipline or corrective action; and

e) Amount of time it took to resolve each complaint.

Exceptions:

No exceptions were found as a result of applying the procedures listed above.

We were engaged by the Lafayette City Marshal 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 from the Marshal 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.

Kolder, Slaven & Company, LLC
Certified Public Accountants

Lafayette, Louisiana
April 21, 2026