City Court of Monroe
Monroe, Louisiana

Basic Financial Statements with Independent Auditors' Report
As of and for the Year Ended April 30, 2026
With Supplemental Information

CAMERON, HINES & COMPANY, (A Professional Accounting Corporation) West Monroe, Louisiana
Certified Public Accountants

CITY COURT OF MONROE
CITY OF MONROE, LOUISIANA
BASIC FINANCIAL STATEMENTS
WITH INDEPENDENT AUDITORS' REPORT
AS OF AND FOR THE YEAR ENDED APRIL 30, 2026

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CITY COURT OF MONROE
CITY OF MONROE, LOUISIANA
BASIC FINANCIAL STATEMENTS
WITH INDEPENDENT AUDITORS' REPORT
AS OF AND FOR THE YEAR ENDED APRIL 30, 2026

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Independent Auditors' Report

City Court of Monroe
Monroe, 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 City Court of Monroe, a component unit of the City of Monroe, Louisiana, as of and for the year ended April 30, 2026, and the related notes to the financial statements, which collectively comprise the City Court of Monroe'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 City Court of Monroe as of April 30, 2026, 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 Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the City Court of Monroe 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.

Substantial Doubt about the Court's Ability to Continue as a Going Concern

The accompanying financial statements have been prepared assuming the City Court of Monroe will continue as a going concern. As discussed in Note 12 to the financial statements, there is substantial doubt about the Court's ability to meet its obligations as they become due for the next twelve months. Management's evaluation of the events and conditions and management's plans regarding those matters are also discussed in Note 12. The financial statements do not include any adjustments that might result from the outcome of this uncertainty. Our opinion is not modified with respect to this matter.

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 misstatements, 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 City Court of Monroe'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 auditors' 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 City Court of Monroe'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 City Court of Monroe'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 management's discussion and analysis and budgetary comparison information on pages 4-8 and 27-28 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 the 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.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the City Court of Monroe's basic financial statements. The Schedule of Compensation, Reimbursements, Benefits and Other Payments to Agency Heads, shown on page 33, and the Justice System Funding Schedules for Receiving Entities and for Collecting/Disbursing Entities, shown on pages 34-36, are presented for purposes of additional analysis and are not a required part of the basic financial statements. These schedules are the responsibility of management. The Justice System Funding Schedules are presented to satisfy the requirements of Act 87 of the 2020 Regular Legislative Session. Section 1 of the Schedule of Compensation, Reimbursements, Benefits and Other Payments to Agency Heads and the Justice System Funding Schedules were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. This 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, Section 1 of the Schedule of Compensation, Reimbursements, Benefits, and Other Payments to Agency Heads and the Justice System Funding Schedules are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Section II of the Schedule of Compensation, Reimbursements, Benefits, and Other Payments to Agency Heads shown on page 33 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.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated October 28, 2026, on our consideration of the City Court of Monroe'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 City Court of Monroe'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 City Court of Monroe's internal control over financial reporting and compliance.

Cameron, Hines & Company (APAC)

West Monroe, Louisiana
October 28, 2026

Management's Discussion and Analysis

CITY COURT OF MONROE
MONROE, LOUISIANA
MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED)
AS OF AND FOR THE YEAR ENDED APRIL 30, 2026

Our discussion and analysis of the City Court of Monroe's (the "City Court") financial performance provides an overview of the City Court's financial activities as of and for the fiscal year ended April 30, 2026. Please read it in conjunction with the City Court's financial statements, which begin on page 9.

FINANCIAL HIGHLIGHTS

The City Court's net position decreased by $186,601 or 10.2%.

The City Court's total program revenues were $722,414 in 2026 compared to $764,132 in 2025.

During the year ended April 30, 2026, the City Court had total expenses, excluding depreciation, of $2,782,028, of which $1,838,823 was funded by the City of Monroe.

USING THIS ANNUAL REPORT

This annual report consists of a series of financial statements. The Statement of Net Position and the Statement of Activities (on pages 9 and 10) provide information about the activities of the City Court as a whole. Fund financial statements start on page 11. For governmental activities, these statements tell how these services were financed in the short term as well as what remains for future spending. Fund financial statements also report the City Court's operations in more detail than the government-wide statements by providing information about the City Court's most significant funds. The remaining statements provide financial information about activities for which the City Court acts solely as a trustee or agent for the benefit of those outside of the City Court. The City Court judges are independently elected officials. However, the City Court is fiscally dependent on the City of Monroe for office space, courtrooms, and related utility costs, as well as substantially all funding of salary and related employee benefit costs. Because the City Court is fiscally dependent on the City of Monroe, the City Court was determined to be a component unit of the City of Monroe. The accompanying financial statements present information only on the funds maintained by the City Court.

Reporting the Funds Maintained by the City Court as a Whole

The Statement of Net Position and the Statement of Activities

Our analysis of the funds maintained by the Court, as a whole, begins on page 5. One of the most important questions asked about the City Court's finances is "is the City Court as a whole better off or worse off as a result of the year's activities?" The Statement of Net Position and the Statement of Activities report information about the funds maintained by the City Court as a whole and about its activities in a way that helps answer this question. These statements include all assets and liabilities using the accrual basis of accounting, which is similar to the accounting used by most private-sector

The Statement of Net Position and the Statement of Activities (Continued)

companies. The accrual of the current year's revenues and expenses are accounted for regardless of when cash is received or paid.

These two statements report the City Court's *net position* and changes in them. You can think of the City Court's net position – the difference between assets and liabilities – as one way to measure the City Court's financial health, or *financial position*. Over time, *increases* or *decreases* in the City Court's net position are one indicator of whether its *financial health* is improving or deteriorating.

In the Statement of Net Position and the Statement of Activities, we record the funds maintained by the City Court as governmental activities:

Governmental activities – all of the expenses paid from the funds maintained by the City Court are reported here which consist primarily of certain materials and supplies, travel, repairs and maintenance and other program services. These represent expenses not paid out of the City of Monroe's budget for judicial expenses. Fines, fees for services, and interest income finance most of these activities.

Reporting the Most Significant Funds Maintained by the City Court

Our analysis of the major funds maintained by the City Court begins on page 6. The fund financial statements begin on page 11 and provide detailed information about the most significant funds maintained by the City Court. The City Court's governmental funds use the following accounting approaches:

Governmental funds – All of the City Court's expenses are reported in governmental funds, which focus on how money flows into and out of those funds and the balances left at year-end that are available for spending. These funds are reported using an accounting method called modified accrual accounting, which measures cash and all other financial assets that can readily be converted to cash. The governmental fund statements provide a detailed short-term view of the City Court's general government operations and the expenses paid from those funds. Governmental fund information helps you determine whether there are more or fewer financial resources that can be spent in the near future to finance certain City Court expenses. We describe the relationship (or differences) between governmental activities (reported in the Statement of Net Position and the Statement of Activities) and governmental funds in a reconciliation disclosed in the notes to the financial statements.

The City Court as Trustee

The City Court is the trustee, or fiduciary, for its civil division and traffic violation bureau funds. All of the City Court's fiduciary activities are reported in a separate Statement of Fiduciary Net Position on page 15. We exclude these activities from the City Court's other financial statements because the City Court cannot use these assets to finance its operations. The City Court is responsible for ensuring that the assets reported in these funds are used for their intended purposes.

THE FUNDS MAINTAINED BY THE CITY COURT AS A WHOLE

The City Court's total net position changed from a year ago, decreasing from $1,825,924 to $1,639,323. Our analysis below will focus on key elements of the total governmental funds for the years ended April 30, 2026 and 2025.

Table 1
Net Position

	Governmental Activities		
	2026	2025	Difference
Current assets	$ 1,863,875	$ 1,969,163	$ (105,288)
Capital assets, net of accumulated depreciation	12,098	15,235	(3,137)
Total assets	1,875,973	1,984,398	(108,425)
Current liabilities	236,650	158,474	78,176
Noncurrent liabilities	-	-	-
Total liabilities	236,650	158,474	78,176
Net position:			
Net investment in capital assets	12,098	15,235	(3,137)
Restricted	1,682,688	1,717,099	(34,411)
Unrestricted	(55,463)	93,590	(149,053)
Total net position	$ 1,639,323	$ 1,825,924	$ (186,601)

Net position of the funds maintained by the City Court's governmental activities decreased by $186,601 or 10.2%. Unrestricted net position, the part of net position that can be used to finance City Court expenses without constraints or other legal requirements decreased by $149,053, from $93,590 at April 30, 2025, to ($55,463) at April 30, 2026.

Table 2
Change in Net Position

	Governmental Activities		
	2026	2025	Difference
Revenues:			
Program revenues:			
Charges for services, fines, fees, & forfeitures	$ 722,414	$ 764,132	$ (41,718)
Grant and interest income	37,327	39,843	(2,516)
Intergovernmental - City of Monroe	1,838,823	1,549,389	289,434
Total revenues	2,598,564	2,353,364	245,200

Table 2
Change in Net Position

	Governmental Activities		
	2026	2025	Difference
Expenses:			
Personal Services and Benefits	1,885,720	1,662,340	223,380
Operating Services	756,182	824,801	(68,619)
Materials and Supplies	59,092	49,412	9,680
Interest	-	-	-
Conferences, CLE, and Mileage	81,034	84,247	(3,213)
Depreciation	3,137	9,317	(6,180)
Total Expenses	2,785,165	2,630,117	155,048
Increase (Decrease) in Net Position	$ (186,601)	$ (276,753)	$ (90,152)

For the funds maintained by the City Court, total revenues for 2026 increased by $245,200 (10.4%) as compared to total revenues in 2025, due primarily to an increase in intergovernmental revenue. The total expenses of the City Court increased by $155,048 (5.9%). The portion of the expenses paid by the City Court out of its own funds decreased by $134,386 (12.4%) from $1,080,728 to $946,342, mainly due to decreases in expenses related to operating services.

FUNDS MAINTAINED BY THE CITY COURT

For the funds maintained by the City Court, the governmental funds (as presented on pages 11-16) reported a combined fund balance of $1,627,225, which is a decrease of $183,464 from last year. The City Court's unassigned fund balance decreased $132,177 from 2025 to 2026. Program revenues decreased by $41,718, and the amount of funding provided by the City of Monroe increased by $289,434, respectively, from the prior year. Expenditures paid out of the City Court's own funds decreased by $142,696, from $1,085,901 in 2025 to $943,205 in 2026.

Budgetary Highlights

For the funds maintained by the City Court, a formal budget in accordance with state law is adopted and amended as deemed to be necessary throughout the year. The budget does not include the amounts budgeted by the City of Monroe for the City Court. Total actual revenues were more than the final budgeted revenues by $8,174 primarily due to a favorable variance in other charges for services. The total actual expenditures were less than the total final budgeted expenditures by $10,311, due to a favorable variance in personal services and benefits. Final budgeted revenues increased $18,550 from the original budgeted revenues, primarily due to an increase in court costs and civil fees. Total expenditures per final budget were more than the total expenditures per the original budget by $21,148.

CAPITAL ASSETS

At April 30, 2026, the City Court had invested $539,009 in capital assets from those funds maintained by the City Court. Accumulated depreciation on capital assets totaled $526,911 at April 30, 2026.

Table 3
Capital Assets
April 30, 2026 and 2025

	2026	2025
Equipment	$ 482,170	$ 482,170
Improvements	45,156	45,156
Furniture	11,683	11,683
Total Depreciable Property	539,009	539,009
Less Accumulated Depreciation	(526,911)	(523,774)
Capital Assets, Net of Accumulated Depreciation	$ 12,098	$ 15,235

More detailed information about the capital assets is presented in Note 7 to the financial statements.

ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS

The City Court's elected judges and appointed officials considered many factors when setting the fiscal year 2026 budget. The amount available for appropriation in governmental funds is expected to approximate $330,650 in 2027, and budgeted expenditures are estimated to be $330,650. The City Court does not expect to have any material changes in its operations for the fiscal year ending April 30, 2027.

CONTACTING THE CITY COURT'S FINANCIAL MANAGEMENT

This financial report is designed to provide our citizens and taxpayers with a general overview of the finances for those funds maintained by the City Court and to show the City Court's accountability for the money it receives. If you have questions about this report or need additional financial information, contact the Monroe City Court's office at 600 Calypso Street, Monroe, Louisiana 71201.

Judge Tammy D. Lee
Judge Angie Sturdivant
Judge Aisha Clark

Government-Wide Financial Statements

CITY COURT OF MONROE
MONROE, LOUISIANA
STATEMENT OF NET POSITION
GOVERNMENTAL ACTIVITIES
APRIL 30, 2026

ASSETS	
Cash	$ 1,820,608
Receivables	-
Due from other funds	32,453
Due from other governments	-
Prepaid expenses	10,814
Capital assets, net of accumulated depreciation	12,098
Total Assets	$ 1,875,973
LIABILITIES	
Accounts payable	$ 220,922
Due to other funds	15,728
Noncurrent liabilities - obligations under capital lease:	
Due within one year	-
Due in more than one year	-
Total Liabilities	$ 236,650
NET POSITION	
Net investment in capital assets	12,098
Restricted	1,682,688
Unrestricted	(55,463)
Total Net Position	$ 1,639,323

The accompanying notes are an integral part of this statement.

Statement B

CITY COURT OF MONROE
MONROE, LOUISIANA
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED APRIL 30, 2026

Activities	Expenses	Program Revenues: Fees, Fines and Charges for Services	Program Revenues: Operating Grants and Contributions	Program Revenues: Capital Grants and Contributions	Net (Expense) Revenues and Changes in Net Assets: Governmental Activities
Governmental Activities					
Court Activities	$ 2,785,165	$ 722,414	$ -	$ -	$ (2,062,751)
Total	$ 2,785,165	$ 722,414	$ -	$ -	$ (2,062,751)
General revenues					
Intergovernmental - City of Monroe					1,838,823
Grant Income					35,814
Interest Income					1,513
Total general revenues					1,876,150
Change in net position					(186,601)
Net position - at beginning of year					1,825,924
Net position - at end of year					$ 1,639,323

The accompanying notes are an integral part of this statement.

Fund Financial Statements

CITY COURT OF MONROE
MONROE, LOUISIANA
BALANCE SHEET - GOVERNMENTAL FUNDS
APRIL 30, 2026

	General Fund	Judicial Fund	Total
ASSETS			
Cash	$ 89,046	$ 1,731,562	$ 1,820,608
Receivables	-	-	-
Due from other funds	29,152	3,301	32,453
Due from other governments	-	-	-
Prepaid expenses	10,814	-	10,814
Total Assets	$ 129,012	$ 1,734,863	$ 1,863,875
LIABILITIES			
Accounts payable	$ 179,209	$ 41,713	$ 220,922
Due to other funds	5,266	10,462	15,728
Noncurrent liabilities - obligations under capital lease:			
Due within one year	-	-	-
Due in more than one year	-	-	-
Total Liabilities	$ 184,475	$ 52,175	$ 236,650
FUND BALANCE			
Fund balances:			
Nonspendable:			
Prepaid Expenses	$ 10,814	$ -	$ 10,814
Restricted	-	1,682,688	1,682,688
Unassigned	(66,277)	-	(66,277)
Total Fund Balance	(55,463)	1,682,688	$ 1,627,225
Total Liabilities and Fund Balances	$ 129,012	$ 1,734,863	$ 1,863,875

The accompanying notes are an integral part of this statement.

CITY COURT OF MONROE
MONROE, LOUISIANA
RECONCILIATION OF THE BALANCE SHEET
OF GOVERNMENTAL FUNDS TO THE
STATEMENT OF NET POSITION
APRIL 30, 2026

Total fund balances - governmental funds		$ 1,627,225
Amounts reported for governmental activities are not financial resources and, therefore, are not reported in the governmental funds:		
Governmental capital assets	539,009	
Less: accumulated depreciation	(526,911)	12,098
Total net position - governmental activities		$ 1,639,323

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

CITY COURT OF MONROE
MONROE, LOUISIANA
STATEMENT OF GOVERNMENTAL FUND REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
FOR THE YEAR ENDED APRIL 30, 2026

	General Fund	Judicial Fund	Total
PROGRAM REVENUES			
Fees, charges, and court costs:			
Court costs	123,455	-	123,455
Civil fees	29,820	445,217	475,037
Agency fees	37,021	-	37,021
Probation fees	50,371	-	50,371
Reinstatement fees	3,600	-	3,600
Bond forfeitures	-	-	-
Other charges for services	32,930	-	32,930
Program Revenues	277,197	445,217	722,414
GENERAL REVENUES			
Intergovernmental - City of Monroe	1,838,823	-	1,838,823
Grant Income	35,814	-	35,814
Interest income	1,513	-	1,513
Loss on disposition of capital assets	-	-	-
Total General Revenues	1,876,150	-	1,876,150
Total Revenues	2,153,347	445,217	2,598,564
EXPENDITURES			
Judiciary - Current:			
Personal services & benefits	$ 1,885,720	$ -	$ 1,885,720
Operating services	276,554	479,628	756,182
Materials and supplies	59,092	-	59,092
Conferences, CLE, and mileage	81,034	-	81,034
Capital Outlay	-	-	-
Debt Service			
Principal	-	-	-
Interest	-	-	-
Total Expenditures	2,302,400	479,628	2,782,028
EXCESS OF REVENUES OVER EXPENDITURES	(149,053)	(34,411)	(183,464)
FUND BALANCE:			
Beginning of the Year	93,590	1,717,099	1,810,689
End of Year	$ (55,463)	$ 1,682,688	$ 1,627,225

The accompanying notes are an integral part of this statement.

CITY COURT OF MONROE
MONROE, LOUISIANA
RECONCILIATION OF THE STATEMENT OF
REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
TO THE STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED APRIL 30, 2026

Net change in fund balances - total governmental funds		$ (183,464)
The change in net assets 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.		
Capitalized Assets	-	
Depreciation expense	(3,137)	(3,137)
Change in net position - governmental activities		$ (186,601)

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

CITY COURT OF MONROE
MONROE, LOUISIANA
STATEMENT OF FIDUCIARY NET POSITION
APRIL 30, 2026

	Custodial Funds
ASSETS	
Cash	$ 324,769
Due from General Fund	1,965
Total Assets	326,734
LIABILITIES	
Liabilities:	
Due to General Fund	18,690
Accounts Payable	143,802
Total Liabilities	162,492
NET POSITION	
Restricted for:	
Individuals, organizations, and other governments	164,242
Total Net Position	$ 164,242

The accompanying notes are an integral part of this statement.

CITY COURT OF MONROE
MONROE, LOUISIANA
STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
FOR THE YEAR ENDED APRIL 30, 2026

	Custodial Funds
ADDITIONS	
Bond Fees	$ 29,500
Criminal Court Costs/Fees	1,177,913
Other Income	12,382
Total additions	1,219,795
DEDUCTIONS	
Bond Fees	19,000
Criminal Court Costs/Fees	1,178,001
Administrative Expense	12,458
Total deductions	1,209,459
Net increase (decrease) in fiduciary net position	10,336
Net Position - Beginning	153,906
Net Position - Ending	$ 164,242

The accompanying notes are an integral part of this statement.

Notes to the Financial Statements

CITY COURT OF MONROE
MONROE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED APRIL 30, 2026

INTRODUCTION

As provided for by Chapter 7 of Title 13 of the Louisiana Revised Statutes, the City Court of Monroe (the "Court") has jurisdiction in all civil matters in the City of Monroe (the "City") including all of Wards 3 and 10 of Ouachita Parish. The criminal jurisdiction of the Court is limited to offenses committed within Wards 3 and 10 of Ouachita Parish and violations of City ordinances that are not required to be tried by jury. The City judges are elected for six-year terms. The current term expires on December 31, 2026.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. BASIS OF PRESENTATION

The accompanying basic financial statements of the City Court of Monroe have been prepared in conformity with governmental accounting principles generally accepted in the United States of America. The Governmental Accounting Standards Board (the "GASB") is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The accompanying basic financial statements have been prepared in conformity with GASB Statement No. 34, *Basic Financial Statements—and Management's Discussion and Analysis—for State and Local Governments* (the "Statement"), which was unanimously approved in June 1999 by the Governmental Accounting Standards Board.

B. REPORTING ENTITY

Section 2100 of the GASB Codification of Governmental Accounting and Financial Reporting Standards (GASB Codification) established criteria for determining the governmental reporting entity and component units that should be included within the reporting entity. For reporting purposes, the City of Monroe, Louisiana (the "City") serves as the financial reporting entity for the City. The financial reporting entity consists of (a) the primary government (City), (b) organizations for which the primary government is financially accountable and (c) other organizations for which the nature and significance of their relationship with the primary government are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete.

Governmental Accounting Standards Board (GASB) Statement No. 14 established criteria determining which component units should be considered part of the City for financial reporting purposes. The basic criterion for including a potential component unit within the reporting entity is financial responsibility. The GASB has set forth criteria to be considered in determining financial accountability. This criteria includes:

B. REPORTING ENTITY (CONTINUED)

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

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

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

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

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

The Court is fiscally dependent on the City of Monroe for office space, related utility costs, insurance and substantially all salaries and related employee benefit costs. Because the Court is fiscally dependent on the City, the Court was determined to be a component unit of the City of Monroe, the financial reporting entity.

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

C. FUND ACCOUNTING

The Court uses funds to maintain its financial records during the year and to report on its financial position and the results of its operations. Fund accounting is designed to demonstrate legal compliance and to aid management by segregating transactions related to certain Court functions and activities. A fund is defined as a separate fiscal and accounting entity with a self-balancing set of accounts that comprises its assets, liabilities, fund equity, revenues, and expenditures.

Governmental Funds

Governmental funds account for all or most of the Court’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 that may be used to finance future period programs or operations of the City Court of Monroe. The following are the Court’s governmental funds:

C. FUND ACCOUNTING (CONTINUED)

General Fund

The General Fund is the primary operating fund of the Court, and it accounts for all financial resources, except those required to be accounted for in other funds. The General Fund is available for any purpose provided it is expended or transferred in accordance with state and federal laws and according to the Court's policies.

Judicial Fund

The Judicial Fund accounts for advance deposits on civil suits filed by litigants. The advances are refundable to the litigants after all costs have been paid.

Fiduciary Funds

Fiduciary funds' reporting focuses on net position and changes in net position. The only funds accounted for in this category by the Court are custodial funds. The Court maintains two custodial funds: the Special Cost Fund and the Bond Escrow Fund.

Special Cost Clearing Fund

The Special Cost Clearing Fund accounts for the collection of fines and court costs and the payment of these collections to recipients in accordance with applicable laws.

Bond Escrow Custodial Fund

The Bond Escrow Custodial Fund accounts for appearance bonds posted by defendants subsequent to arrest and prior to court appearance. The bond posted is refundable to the defendants upon their appearance in court.

These funds are custodial in nature, have an economic resources measurement focus, and use the accrual basis of accounting. In addition, the custodial funds are not available to support the Court's operations.

D. MEASUREMENT FOCUS/BASIS OF ACCOUNTING

Fund Financial Statements (FFS)

The amounts reflected in the fund financial statements 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 balances reports on the sources (i.e., revenues and other financing sources) and uses (i.e., expenditures and other financing uses) of current

D. MEASUREMENT FOCUS/BASIS OF ACCOUNTING (CONTINUED)

financial resources. This approach is then reconciled, through adjustment, to a government-wide view of the Court's operations.

The amounts reflected in the fund financial statements 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 Court 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, except for interest and principal payments on general long-term debt which is recognized when due, and claims and judgments which are recognized when the obligations are expected to be liquidated with expendable available financial resources. The governmental funds use the following practices in recording revenues and expenditures:

Revenues

Court costs, civil fees, probation fees, bond forfeitures, and reinstatement fees are recorded in the year in which they are earned.

Interest income on bank deposits is recorded when the interest has been earned and the amount can be determined.

Substantially all other revenues are recognized when received by the Court.

Based on the above criteria, court costs, civil fees, probation fees, bond forfeitures, reinstatement fees, and interest income have been treated as susceptible to accrual.

Expenditures

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

Government-Wide Financial Statements (GWFS)

The Statement of Net Position (Statement A) and the Statement of Activities (Statement B) display information about the Court as a whole. These statements include all the financial activities of the Court. Information contained in these columns 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). Revenues, expenses, gains, losses, assets and liabilities resulting from nonexchange transactions are recognized in accordance with the requirements of GASB Statement No. 33, *Accounting and Financial Reporting for Nonexchange Transactions*.

D. MEASUREMENT FOCUS/BASIS OF ACCOUNTING (CONTINUED)

Program Revenues - Program revenues included in the column labeled Statement of Activities (Statement B) are derived directly from the City Court of Monroe's users as a fee for services; program revenues reduce the cost of the function to be financed from the Court's general revenues.

General Revenues – General revenues included in the column labeled Statement of Activities (Statement B) are derived from on-behalf payments from the City of Monroe, interest income, and from other sources not considered program revenues. General revenues finance the remaining balance of functions not covered by Program revenues.

E. CAPITAL ASSETS

Capital assets are capitalized at historical cost. Donated assets are recorded as capital assets at their estimated fair market value at the date of donation. The Court maintains a threshold level of $500 or more for capitalizing capital assets.

Capital assets are recorded in the Statement of Net Position, and the related depreciation expense is recorded in the Statement of Activities. 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, other than land, are depreciated using the straight-line method over the following useful lives:

Description	Estimated Lives
Computer Equipment and Software	3 – 10 years
Equipment	5 – 10 years
Furniture and Fixtures	5 – 10 years

F. GOVERNMENTAL FUND BALANCES

GASB Statement No. 54 establishes standards for five fund balance classifications that comprise a hierarchy based primarily on the extent to which a government is bound to observe constraints imposed upon the use of resources reported in governmental funds. In the governmental fund financial statements, fund balances are classified as follows:

Nonspendable Fund Balance - The nonspendable fund balance classification includes amounts that cannot be spent because they are either (a) not in spendable form – prepaid items or inventories; or (b) legally or contractually required to be maintained intact.

Restricted Fund Balance – This classification reflects the constraints imposed on resources either (a) externally by creditors, grantors, contributors, or laws or regulations of

F. GOVERNMENTAL FUND BALANCES (CONTINUED)

other governments; or (b) imposed by law through constitutional provisions or enabling legislation.

Committed Fund Balance – These amounts can only be used for specific purposes pursuant to constraints imposed by formal resolutions or ordinances of the Court – the government's highest level of decision making authority. Those committed amounts cannot be used for any other purpose unless the Court removes the specified use by taking the same type of action imposing the commitment. This classification also includes contractual obligations to the extent that existing resources in the fund have been specifically committed for the use in satisfying those contractual requirements.

Assigned Fund Balance – This classification reflects the amounts constrained by the Court's "intent" to be used for specific purposes, but are neither restricted nor committed. Assigned fund balances include all remaining amounts (except negative balances) that are reported in governmental funds, other than the general fund, that are not classified as nonspendable and are neither restricted nor committed.

Unassigned Fund Balance – This fund balance is the residual classification for the general fund. It is also used to report negative fund balances in other governmental funds.

G. USE OF RESTRICTED RESOURCES

When an expense is incurred that can be paid using either restricted or unrestricted resources (net position), the Court's policy is to first apply the expense toward restricted resources then toward unrestricted resources. In governmental funds, the Court's policy is 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.

H. 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.

I. RISK MANAGEMENT

The Court is exposed to various risks of loss related to torts, theft of, damage to, and destruction of assets, and errors and omissions. The Court maintains professional liability coverage on the Clerk to manage its exposure to fraud, illegal acts and errors and omissions.

J. RISK MANAGEMENT (CONTINUED)

The City of Monroe provides the remainder of insurance coverage. No claims were paid on any of the policies during the past three years that exceeded the policies' coverage amounts.

2. DEPOSITS AND CUSTODIAL CREDIT RISK

Under state law, the Court may deposit funds in demand deposits, interest-bearing demand deposits, or time deposits within a fiscal agent bank organized under the laws of the State of Louisiana, the laws of any other state, or the laws of the United States. The Court may invest in certificates and time deposits of state banks organized under Louisiana law and national banks having principal offices in Louisiana. Cash includes cash on hand, demand deposits, and interest-bearing demand deposits. Cash equivalents include amounts in time deposits and those investments with original maturities of 90 days or less when purchased. Under state law, the Court may deposit funds in demand deposits, interest bearing demand deposits, or time deposits with state banks organized under Louisiana law or any other state of the United States, or under the laws of the United States. At April 30, 2026, the Court had cash (book balances) of $2,145,377 of which $2,144,877 was in bank accounts and $500 in petty cash. These amounts are stated at cost, which approximates market.

The Court's deposits (bank balances) totalled $2,275,610 at April 30, 2026. Under state law, these deposits, or the resulting bank balances, must be collateralized by Federal deposit insurance or the pledge of securities. The market value of the pledged securities plus the federal deposit insurance must always equal the amount on deposit with the fiscal agent. Also, 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 Court that the fiscal agent bank has failed to pay deposited funds upon demand. At April 30, 2026, these deposits were collateralized in full.

Custodial credit risk is the risk that in the event of a bank failure, the Court's deposits may not be returned to it. The Court does not have a deposit policy for custodial credit risk. As of April 30, 2026, none of the Court's deposits were exposed to custodial credit risk.

3. RECEIVABLES

The receivables, as reported in the Statement of Net position at April 30, 2026, are summarized as follows:

Class of Receivable	
Fees, Charges, and Commissions - Due from Other Funds	$ 32,453
Due from others	-
Due from other governmental entities	-
Total	$ 32,453

4. RECEIVABLES (CONTINUED)

The Court utilizes the direct write-off method for recording uncollectible accounts receivable. The use of this method produces results that are not materially different from utilization of the allowance method of recording bad debts.

5. ACCOUNTS PAYABLE

Accounts payable of $220,922, as reported in the Statement of Net Position at April 30, 2026, was comprised of operating trade payables.

6. DUE FROM/TO OTHER FUNDS

Individual balances due from/due to other funds as reported in the fund financial statements at April 30, 2026, are as follows:

	Due From Other Funds	Due To Other Funds
General Fund	$ 29,152	$ 5,266
Special Cost Clearing Fund	1,965	18,690
Judicial Fund	3,301	10,462
Totals	$ 34,418	$ 34,418

The balance due to the general fund resulted from fees, charges, and other court costs collected by the fiduciary (agency) funds on behalf of the general fund.

7. CAPITAL ASSETS

Capital assets and depreciation activity as of and for the year ended April 30, 2026, are as follows:

Governmental Activities	April 30, 2025	Additions	Retirements	April 30, 2026
Equipment	$ 482,170	$ -	$ -	$ 482,170
Furniture	45,156	-	-	45,156
Improvements	11,683	-	-	11,683
Total	539,009	-	-	539,009
Less Accumulated depreciation:				
Equipment	466,935	3,137	-	470,072
Furniture	45,156	-	-	45,156
Improvements	11,683	-	-	11,683
Total	523,774	3,137	-	526,911
Capital Assets, Net	$ 15,235	$ 3,137	$ -	$ 12,098

8. LEASES

The Court leases equipment under lease agreements which are maintained and paid by the City of Monroe. The total lease expense under such arrangement with the City totaled $14,225 for the year ended April 30, 2026.

9. ON-BEHALF PAYMENTS

The City of Monroe provides a substantial amount of fiscal support to the Court for its operations. The City of Monroe made on-behalf payments of $1,838,823 for the Court for the year ended April 30, 2026, as follows:

Salaries (including sick pay and vacation pay)	$ 1,185,398
Fringe Benefits	489,628
Operating expenses	163,797
Total	$ 1,838,823

The City of Monroe makes contributions to the Municipal Employees' Retirement System of Louisiana on behalf of the employees of the City Court of Monroe.

10. FAMILIES IN NEED OF SERVICES ASSISTANCE PROGRAM (FINS AP)

The City Court of Monroe has been awarded a $41,000 FINS AP grant that runs from July 1, 2025, to June 30, 2026. The program was awarded to assist at-risk youth and families with resources to help with life's challenges and to support a productive lifestyle. The Court strives to reduce formal juvenile court involvement and seeks to aid in benefitting appropriate community services while assisting families identified as needing services while making improvements for a better family environment.

The FINS AP grant had the following activity during the year ended April 30, 2026:

Grant Income	$	35,814
Expenses:		
Salary reimbursement		(31,500)
Operating expenses		(1,062)
Net Income	$	3,252

Salary for the director of the FINS program is paid by the City of Monroe.

11. SUBSEQUENT EVENTS

Subsequent events have been evaluated through October 28, 2026, which is the day the financial statements were available to be issued, and it has been determined that no significant events have occurred for disclosure.

12. SUBSTANTIAL DOUBT ABOUT THE COURT'S ABILITY TO CONTINUE AS A GOING CONCERN

As indicated in the accompanying financial statements, the Court showed a decrease in net position of $186,601, or 10.22%, during the year ended April 30, 2026. During the prior fiscal year, the Court's net position decreased $276,753, or 13.2%. At April 30, 2026, the Court showed a deficit unrestricted net position of $55,463. These factors raise substantial doubt about the Court's ability to meet its obligations as they become due for the next twelve months. The Court has plans to meet with the City of Monroe to develop a plan to alleviate these concerns and ensure the Court has adequate funds to continue operations.

Required Supplementary Information

Schedule 1

CITY COURT OF MONROE
MONROE, LOUISIANA
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET (GAAP BASIS) AND ACTUAL
FOR THE YEAR ENDED APRIL 30, 2026

	Budgeted Amounts		Actual Revenues & Expenditures	Variance With Final Budget - Favorable (Unfavorable)
	Original	Final		
REVENUES				
Program revenues:				
Court costs and civil fees	$ 111,000	$ 151,000	$ 153,275	$ 2,275
Agency fees	40,000	37,500	37,021	(479)
Probation fees	50,000	50,500	50,371	(129)
Reinstatement fees	4,000	3,000	3,600	600
Bond forfeitures	10,000	-	-	-
Other charges for services	25,500	27,050	32,930	5,880
General revenues:				
Grant Income	38,300	35,800	35,814	14
Interest income	9,000	1,500	1,513	13
Total revenues	287,800	306,350	314,524	8,174
EXPENDITURES				
Judiciary - Current:				
Personal services & benefits	167,500	222,930	210,694	12,236
Operating services	185,740	159,108	157,973	1,135
Materials and supplies	11,000	12,600	13,876	(1,276)
Conferences, CLA & mileage	78,500	71,620	81,034	(9,414)
Capital Outlay	10,000	7,630	-	7,630
Debt Service	-	-	-	-
Total expenditures	452,740	473,888	463,577	10,311
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(164,940)	(167,538)	(149,053)	18,485
FUND BALANCE AT BEGINNING OF YEAR	93,590	93,590	93,590	-
FUND BALANCE AT END OF YEAR	$ (71,350)	$ (73,948)	$ (55,463)	$ 18,485

See accompanying notes to Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget (GAAP) Basis and Actual.

CITY COURT OF MONROE
MONROE, LOUISIANA
NOTES TO SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES – BUDGET (GAAP BASIS) AND ACTUAL FOR THE YEAR ENDED APRIL 30, 2026

NOTE 1 – BUDGETARY POLICIES

The proposed budget for the General Fund is prepared on the modified accrual basis of accounting. The budget is then legally adopted by the judges and amended during the year, as necessary. The budget is established and controlled by the judges at the object level of expenditure. Appropriations lapse at year-end and must be reappropriated for the following year to be expended. The budget adopted by the Court does not include the Court's expenditures budgeted annually by the City of Monroe.

Formal budgetary integration is employed as a management control device during the year. Budgeted amounts included in the accompanying schedule include the original adopted budget amount and the final amended budget.

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Independent Auditors' 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*

City Court of Monroe
Monroe, 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 City Court of Monroe, a component unit of the City of Monroe, Louisiana, as of and for the year ended April 30, 2026, and the related notes to the financial statements, which collectively comprise the City Court of Monroe's basic financial statements and have issued our report thereon dated October 28, 2026.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the City Court of Monroe'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 City Court of Monroe's internal control. Accordingly, we do not express an opinion on the effectiveness of the City Court of Monroe'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.

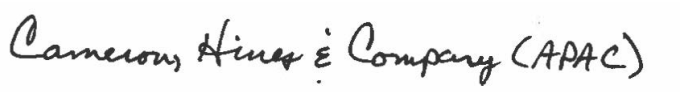
Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not 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 the City Court of Monroe'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 no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

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 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.



West Monroe, Louisiana
October 28, 2026

Schedule 2

CITY COURT OF MONROE
CITY OF MONROE, LOUISIANA
SCHEDULE OF FINDINGS AND RESPONSES
AS OF AND FOR THE YEAR ENDED APRIL 30, 2026

SECTION I - SUMMARY OF AUDIT RESULTS

Financial Statements

Type of auditors' report issued: Unmodified

Internal control over financial reporting:

- Material weakness(es) identified? ____ yes __X__ no
- Significant deficiency(ies) identified? ____ yes __X__ no
- Noncompliance material to financial statements noted? ____ yes __X__ no

SECTION II - FINANCIAL STATEMENT FINDINGS

No findings were noted.

Schedule 3

CITY COURT OF MONROE
CITY OF MONROE, LOUISIANA
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
AS OF AND FOR THE YEAR ENDED APRIL 30, 2026

There were no findings for the year ended April 30, 2025.

Schedule 4

CITY COURT OF MONROE
MONROE, LOUISIANA
OTHER SUPPLEMENTARY INFORMATION
SCHEDULE OF COMPENSATION, REIMBURSEMENTS, BENEFITS AND OTHER PAYMENTS TO AGENCY HEADS
FOR THE YEAR ENDING APRIL 30, 2026

	Agency Heads		
	Judge Tammy D. Lee	Judge Angie Sturdivant	Judge Aisha S. Clark
Section I			
Paid by the City of Monroe, Louisiana			
Salary	$ 109,273	$ 109,273	$ 109,273
Benefits - Insurance	10,929	365	365
Benefits - Retirement	40,017	35,036	35,036
Paid by City Court of Monroe			
Per Diem & Mileage	4,728	3,597	3,241
Registration Fees	2,334	2,025	2,124
Section II			
Paid by Ouachita Parish Police Jury			
Salary	9,828	9,828	9,828
	$ 177,109	$ 160,123	$ 159,866

Schedule 5

CITY COURT OF MONROE
MONROE, LOUISIANA
JUSTICE SYSTEM FUNDING SCHEDULE - RECEIVING ENTITY
AS REQUIRED BY ACT 87 OF THE 2020 REGULAR LEGISLATIVE SESSION
FOR THE YEAR ENDED APRIL 30, 2026

Cash Basis Presentation	First Six Month Period Ended 10/31/2025	Second Six Month Period Ended 4/30/2026
Receipts From:		
City of Monroe	$ -	$ -
Total Receipts	$ -	$ -

Schedule 6

CITY COURT OF MONROE
MONROE, LOUISIANA
JUSTICE SYSTEM FUNDING SCHEDULE - COLLECTING/DISBURSING ENTITY
AS REQUIRED BY ACT 87 OF THE 2020 REGULAR LEGISLATIVE SESSION
FOR THE YEAR ENDED APRIL 30, 2026

Cash Basis Presentation		First Six Month Period Ended 10/31/2025	Second Six Month Period Ended 4/30/2026
Beginning Balance of Amounts Collected (i.e. cash on hand)		$ 2,046,772	$ 2,055,156
Add: Collections			
Civil Fees		258,901	229,873
Bond Fees		15,850	13,650
Criminal Court Costs/Fees		546,517	587,894
Probation/Parole/Supervision Fees		22,046	28,325
Service/Collection Fees		5,728	6,654
Interest Earnings on Collected Balances		-	-
Subtotal Collections		849,042	866,396
Less: Disbursements to Governments & Nonprofits			
City of Monroe	Civil Fees	57,035	57,798
Louisiana State Treasurer	Civil Fees	34,458	30,838
Louisiana Supreme Court	Civil Fees	722	782
Monroe City Marshal	Civil Fees	62,585	58,440
Ouachita Parish Sheriff's Office	Civil Fees	10,301	8,469
Secretary of State	Civil Fees	250	200
City of Monroe	Criminal Court Costs/Fees	271,013	274,110
Crime Stoppers of Ouachita	Criminal Court Costs/Fees	3,368	3,416
DHH-THSCI	Criminal Court Costs/Fees	1,370	1,415
Indigent Defender Board	Criminal Court Costs/Fees	79,033	80,122
Louisiana Commission on Law Enforcement	Criminal Court Costs/Fees	5,252	5,348
Louisiana State Treasurer - CMIS	Criminal Court Costs/Fees	5,049	5,114
Louisiana Supreme Court	Criminal Court Costs/Fees	842	849
Monroe City Marshal	Criminal Court Costs/Fees	53,529	53,770
North Louisiana Crime Lab	Criminal Court Costs/Fees	59,132	59,331
Union Parish Sheriff	Criminal Court Costs/Fees	-	30
Caddo Parish Sheriff	Criminal Court Costs/Fees	-	40
Madison Parish Sheriff	Criminal Court Costs/Fees	-	30
Concordia Parish Sheriff	Criminal Court Costs/Fees	-	138
East Baton Rouge Parish Sheriff	Criminal Court Costs/Fees	-	79

CITY COURT OF MONROE
MONROE, LOUISIANA
JUSTICE SYSTEM FUNDING SCHEDULE - COLLECTING/DISBURSING ENTITY
AS REQUIRED BY ACT 87 OF THE 2020 REGULAR LEGISLATIVE SESSION
FOR THE YEAR ENDED APRIL 30, 2026

	First Six Month Period Ended 10/31/2025	Second Six Month Period Ended 4/30/2026
Less: Amounts Retained by Collecting Agency		
Civil Fees	45,390	85,272
Criminal Court Costs/Fees	72,693	59,173
Probation/Parole/Supervision Fees	15,626	34,745
Interest Earnings on Collected Balances	-	-
Less: Disbursements to Individuals/3rd Party Collection or Processing Agencies		
Civil Fee Refunds	45,227	29,420
Bond Fee Refunds	12,600	6,400
Other Disbursements to Individuals	667	1,948
Payments to 3rd Party Collection/Processing Agencies	4,516	7,942
Subtotal Disbursements/Retainage	840,658	865,219
Total: Ending Balance of Amounts Collected but not Disbursed/Retained (i.e. cash on hand)	$ 2,055,156	$ 2,056,333

CITY COURT OF MONROE
MONROE, LOUISIANA

Independent Accountants' Report on
Applying Agreed-Upon Procedures

For the Year Ended April 30, 2026

CAMERON, HINES & COMPANY, (A Professional Accounting Corporation) West Monroe, Louisiana
Certified Public Accountants

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INDEPENDENT ACCOUNTANTS' REPORT
ON APPLYING AGREED-UPON PROCEDURES

To the Monroe City Court
and the Louisiana Legislative Auditor:

We have performed the procedures enumerated below on the control and compliance (C/C) areas identified in the Louisiana Legislative Auditor's (LLA's) Statewide Agreed-Upon Procedures (SAUPs) for the fiscal period May 1, 2025, through April 30, 2026. Monroe City Court's management is responsible for those C/C areas identified in the SAUPs.

The Monroe City Court has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of the engagement, which is to perform specified procedures on the C/C areas identified in LLA's SAUPs for the fiscal period May 1, 2025, through April 30, 2026. 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:[1]

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.,

[1] For governmental organizations, the practitioner may eliminate those categories and subcategories not applicable to the organization's operations. For quasi-public organizations, including nonprofits, the practitioner may eliminate those categories and subcategories not applicable to public funds administered by the quasi-public.

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***[2], 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.

Findings: No exceptions noted.

2) Board or Finance Committee[3]

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.

[2] The Louisiana Code of Governmental Ethics (Ethics Code) is generally not applicable to nonprofit entities but may be applicable in certain situations, such as councils on aging. If the Ethics Code is applicable to a nonprofit, the nonprofit should have written policies and procedures relating to ethics.

[3] These procedures are not applicable to entities managed by a single elected official, such as a sheriff or assessor.

ii. For those entities reporting on the governmental accounting model, observe whether the minutes referenced or included monthly budget-to-actual comparisons on the general fund, quarterly budget-to-actual, at a minimum, on proprietary funds[4], and semi-annual budget-to-actual, 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[5] 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.[6]

Findings: This procedure is not applicable as the Court operates without a board or finance committee.

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[7] (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.

Findings: Three exceptions noted where items outstanding for more than 12 months were not researched.

[4]Proprietary fund types are defined under GASB standards and include enterprise and internal service funds. The related procedure addresses these funds as a way to verify that boards are provided with financial information necessary to make informed decisions about entity operations, including proprietary operations that are not required to be budgeted under the Local Government Budget Act.

[5] R.S. 24:513 (A)(1)(b)(iv) defines public funds.

[6] No exception is necessary if management's opinion is that the cost of taking corrective action for findings related to improper segregation of duties or inadequate design of controls over the preparation of the financial statements being audited exceeds the benefits of correcting those findings.

[7] Accounts selected may exclude savings and investment accounts that are not part of the entity's daily business operations.

4) Collections (excluding electronic funds transfers)[8]

A. Obtain a listing of deposit sites[9] 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[10] 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 agency 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.[11]

   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.

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[8] The Collections category is not required to be performed if the entity has a third-party contractor performing all collection functions (e.g., receiving collections, preparing deposits, and making deposits).

[9] A deposit site is a physical location where a deposit is prepared and reconciled.

[10] A collection location is a physical location where cash is collected. An entity may have one or more collection locations whose collections are brought to a deposit site for deposit. For example, in a school district a collection location may be a classroom and a deposit site may be the school office. For school boards only, the practitioner should consider the deposit site and collection location to be the same if there is a central person (secretary or bookkeeper) through which collections are deposited.

[11] The practitioner is not required to test for completeness of revenues relative to classroom collections by teachers.

iv. Observe that the deposit was made within one business day of receipt[12] 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.

Findings: No exceptions noted.

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

A. Obtain a listing of locations that process payments for the fiscal period and management's representation that the listing is complete. Randomly select 5 locations (or all locations if less than 5).

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.

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

C. For each location selected under procedure #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

[12] As required by Louisiana Revised Statute 39:1212.

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.

Findings: No exceptions noted.

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[13]. 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., 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 (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 #7B 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)[14]. 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.

[13] Including cards used by school staff for either school operations or student activity fund operations.

[14] For example, if 3 of the 5 cards selected were fuel cards, transactions would only be selected for each of the 2 credit cards. Conceivably, if all 5 cards randomly selected under procedure #7B were fuel cards, procedure #7C would not be applicable.

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.

Findings: No exceptions noted.

7) *Travel and Travel-Related Expense Reimbursements[15] (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.

Findings: 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[16] (e.g., solicited quotes or bids, advertised), if required by law;

[15] Non-travel reimbursements are not required to be inspected under this category.
[16] If the entity has adopted the state Procurement Code, replace "Louisiana Public Bid Law" with "Louisiana Procurement Code."

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.

Findings: No exceptions noted.

9) Payroll and Personnel

A. Obtain a listing of employees and officials[17] 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[18] 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,

[17] "Officials" would include those elected, as well as board members who are appointed.

[18] Generally, officials are not eligible to earn leave and do not document their attendance and leave. However, if the official is earning leave according to a policy and/or contract, the official should document his/her daily attendance and leave.

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

Findings: All employees of the Court are paid by the City of Monroe and will be included in the population to be tested in the statewide agreed upon procedures for the City of Monroe.

10) *Ethics*[19]

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.

Findings: The City of Monroe maintains documentation of ethics training for all employees of the Court. This will be tested in the statewide agreed upon procedures for the City of Monroe.

11) Debt Service[20]

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).

Findings: This procedure is not applicable to this entity as the Court has no outstanding debt.

[19] The Louisiana Code of Governmental Ethics (Ethics Code) is generally not applicable to nonprofit entities but may be applicable in certain situations, such as councils on aging. If the Ethics Code is applicable to a nonprofit, the procedures should be performed.

[20] This AUP category is generally not applicable to nonprofit entities. However, if applicable, the procedures should be performed.

12) Fraud Notice[21]

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.

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.

Findings: No exceptions noted.

13) Information Technology Disaster Recovery/Business Continuity

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

i. Obtain and inspect the entity's most recent documentation that it has backed up its critical data (if there is no written documentation, then inquire of personnel responsible for backing up critical data) and observe 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.

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

iii. Obtain a listing of the entity's computers currently in use and their related locations, and management's representation that the listing is complete. Randomly select 5 computers and observe while management demonstrates that the selected computers have current and active antivirus software and that the operating system and accounting system software in use are currently supported by the vendor.

B. Randomly select 5 terminated employees (or all terminated employees if less than 5) using the list of terminated employees obtained in procedure #9C. Observe evidence that the selected terminated employees have been removed or disabled from the network.

C. Using the 5 randomly selected employees/officials from Payroll and Personnel procedure #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[22]. The requirements are as follows:

[21] Observation may be limited to those premises that are visited during the performance of other procedures under the AUPs and the notice is available for download at www.lla.la.gov/hotline

[22] While it appears to be a good practice for charter schools to ensure its employees are trained to keep their information technology assets safe from cyberattack, charter schools do not appear required to comply with 42:1267. An individual charter school, though, through specific provisions of its charter, may mandate that all employees/officials receive cybersecurity training.

i. Hired before June 9, 2020 - completed the training; and

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

Findings: We performed the procedure and discussed the results with management.

14) Prevention of Sexual Harassment[23]

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.

Findings: The City of Monroe maintains documentation of sexual harassment training for all employees of the Court. This will be tested in the statewide agreed upon procedures for the City of Monroe.

Management's Response

We agree with the results of the procedures and will address the identified exceptions.

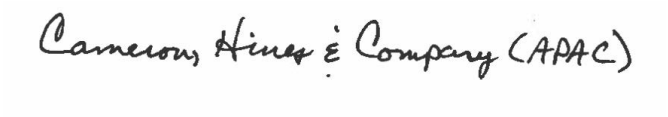
We were engaged by the Monroe City Court to perform this agreed-upon procedures engagement and conducted our engagement in accordance with attestation standards established by the American Institute of Certified Public Accountants and applicable standards of *Government Auditing Standards*. We were not engaged to and did not conduct an examination or review engagement, the objective of which would be the

[23] While it appears to be a good practice for charter schools to ensure it has policies and training for sexual harassment, charter schools do not appear required to comply with the Prevention of Sexual Harassment Law (R.S. 42:341 et seq). An individual charter school, through the specific provisions of its charter, may mandate sexual harassment training.

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 Monroe City Court and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our agreed-upon procedures engagement.

This report is intended solely to describe the scope of testing performed on those C/C areas identified in the SAUPs, and the result of that testing, and not to provide an opinion on control or compliance. Accordingly, this report is not suitable for any other purpose. Under Louisiana Revised Statute 24:513, this report is distributed by the LLA as a public document.



West Monroe, Louisiana
October 28, 2026