Monroe City Marshal
Monroe, Louisiana

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

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

MONROE CITY MARSHAL
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 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

Mr. Robert Cherry, Jr.
Monroe City Marshal
Monroe, Louisiana

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying component unit financial statements of the governmental activities and the aggregate remaining fund information of the Monroe City Marshal, 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 Monroe City Marshal's component unit 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 and the aggregate remaining fund information of the Monroe City Marshal 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 Monroe City Marshal and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material 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 Monroe City Marshal's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

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 Monroe City Marshal's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Monroe City Marshal's ability to continue as a going concern for a reasonable period of time.

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

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and budgetary comparison information on pages 4-8 and 26-28 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 Monroe City Marshal's basic financial statements. The Schedule of Compensation, Reimbursements, Benefits and Other Payments to Agency Head on page 34, Justice System Funding – Collecting/Disbursing Schedule and Justice System Funding – Receiving Entity on Pages 35-36 are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statement or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the supplementary information is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated October 26, 2026, on our consideration of Monroe City Marshal's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Monroe City Marshal's internal contro

Cameron, Hines & Company (APAC)

West Monroe, Louisiana
October 26, 2026

Management's Discussion and Analysis

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

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

FINANCIAL HIGHLIGHTS

The Marshal's net position decreased by $3,581 from 2025 to 2026.

The Marshal's total program revenues were $203,444 in 2026 compared to $186,028 in 2025, an increase of $17,416.

During the year ended April 30, 2026, the Marshal had total expenses, excluding depreciation and amortization, of $1,632,471.

USING THIS ANNUAL REPORT

This annual report consists of a series of financial statements. The Statement of Net Position and the Statement of Activities provide information about the activities of the Marshal's Office as a whole. 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 Marshal's most significant funds. The remaining statements provide financial information about activities for which the Marshal acts solely as a trustee or agent for the benefit of those outside of the Marshal. The Marshal is an independently elected official. However, the Marshal is fiscally dependent on the City of Monroe for office space and related utility costs, as well as substantially all funding of salary and related employee benefit costs. Because the Marshal is fiscally dependent on the City of Monroe, the Marshal 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 Marshal.

Reporting the Funds Maintained by the Marshal as a Whole

The Statement of Net Position and the Statement of Activities

Our analysis of the funds maintained by the Marshal as a whole begins on page 6. One of the most important questions asked about the Marshal's finances is "Is the Marshal 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 on pages 9 and 10, respectively, report information about the funds maintained by the Marshal 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 accounting used by most private-sector companies. Accrual of the current year's revenues and expenses are taken into account regardless of when cash is received or paid.

These two statements report the Marshal's net position and changes in them. You can think of the Marshal's net position - the difference between assets and liabilities - as one way to measure the Marshal's

The Statement of Net Position and the Statement of Activities* (continued*)

financial health or financial position. Over time, increases or decreases in the Marshal'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 Marshal's governmental activities, which is described as follows:

Governmental activities - all of the expenses paid from the funds maintained by the Marshal are reported here which consists primarily of salaries and related benefits, capital outlay, certain materials and supplies, communication services, repairs and maintenance, and other program services. Fees for services (court costs and service returns), bond forfeitures, and on-behalf payments from the City of Monroe finance most of these activities.

Reporting the Most Significant Funds Maintained by the Marshal

Our analysis of the major funds maintained by the Marshal begins on page 6. The fund financial statements begin on page 11 and provide information about the most significant funds maintained by the Marshal - not the Marshal as a whole. However, the Marshal may establish other funds to help it control and manage money for particular purposes to show that it is meeting legal responsibilities for using certain fees. The Marshal governmental funds use the following accounting approaches:

Governmental funds - The Marshal's operating expenditures 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 Marshal'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 Marshal expenses. We describe the relationship (or differences) between governmental activities (reported in the Statement of Activities) and governmental funds in reconciliation in Note 1 to the financial statements.

The Marshal as Trustee

The Marshal is the trustee, or fiduciary, for sales and seizure and garnishment funds. All of the Marshal's fiduciary activities are reported in a separate Statement of Changes in Fiduciary Net Position on page 16. We exclude these activities from the Marshal's other financial statements because the Marshal cannot use these assets to finance its operations. The Marshal is responsible for ensuring that the assets reported in these funds are used for their intended purpose.

THE FUNDS MAINTAINED BY THE MARSHAL AS A WHOLE

The Marshal's total net position changed from a year ago, decreasing from $82,557 to $78,976. 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
Current assets	$ 83,825	$ 84,278
Capital assets, net	23,548	27,167
Total assets	107,373	111,445
Current liabilities	21,936	18,024
Noncurrent liabilities	6,461	10,864
Total Liabilities	28,397	28,888
Net Position:		
Net investment in capital assets	12,158	10,520
Restricted	44,918	37,627
Unrestricted	21,900	34,410
Total net position	$ 78,976	$ 82,557

Net position of the funds maintained by the Marshal's governmental activities decreased by $3,581. Unrestricted net position, the part of net position that can be used to finance the Marshal's expenses without constraints or other legal requirements, decreased by $12,510 from $34,410 in 2025 to $21,900 in 2026.

THE FUNDS MAINTAINED BY THE MARSHAL AS A WHOLE (continued)

Table 2
Change in Net Position

	Governmental Activities	
Revenues:	2026	2025
Program revenues:		
Marshal's fees and other charges	$ 203,444	$ 186,028
General revenues:		
Bond forfeitures and investment earnings	-	438
Miscellaneous	58,769	61,179
Intergovernmental	1,375,678	1,272,789
Total revenues	1,637,891	1,520,434
Expenses:		
Public Safety	1,641,472	1,529,023
Total Expenses	1,641,472	1,529,023
Net Position:		
Change in net position	(3,581)	(8,589)
Beginning of the Year	82,557	91,146
End of the Year	$ 78,976	$ 82,557

For the funds maintained by the Marshal, total revenues increased by $117,457 (from total revenues for the year ended April 30, 2025, of $1,520,434 to total revenues for the year ended April 30, 2026, of $1,637,891). For the funds maintained by the Marshal, program revenues increased by $17,416 (9%) (from program revenues for the year ended April 30, 2025, of $186,028 to program revenues for the year ended April 30, 2026, of $203,444). The general revenues increased by $100,041 (7%) (from general revenues for the year ended April 30, 2025, of $1,334,406 to general revenues for the year ended April 30, 2026, of $1,434,447). The largest increase in general revenues resulted from an increase in intergovernmental income from the City from 2025 to 2026 in the amount of $102,889.

The Marshal’s expenses increased by $112,449 from 2025 to 2026.

FUNDS MAINTAINED BY THE MARSHAL

For the funds maintained by the Marshal, the governmental funds (as presented on pages 11 - 14) reported a fund balance of $83,825, which is an increase in the fund balance of $10,844 from last year’s fund balance of $72,981. The Marshal’s unassigned fund balance decreased $12,394 from 2025 to 2026. The significant changes in program revenues and expenditures are discussed in the paragraphs above.

BUDGETARY HIGHLIGHTS

The Marshal's budget does not include the City of Monroe's on-behalf payments because such amounts are included in the City of Monroe's budgets. The Marshal's original budget was adopted on April 1, 2025, and there was one amendment made to the budget on April 1, 2026.

CAPITAL ASSETS

The Marshal's investment in capital assets for its governmental activities as of April 30, 2026, amounts to $12,158. (net of accumulated depreciation). This investment in capital assets includes furniture, equipment, and vehicles. There were no additions to fixed assets during the year. Additional information on the Marshal's capital assets can be found in Note 4 to the financial statements.

ECONOMIC FACTORS AND NEXT YEAR'S BUDGET

The Marshal considered many factors when setting a fiscal year 2027 budget. Amounts available for appropriation in the governmental funds are expected to remain approximately the same as the revenues available for the year ended April 30, 2026. In addition, the Marshal does not anticipate any significant changes in the operations of the Marshal's office.

CONTACTING THE MARSHAL'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 Marshal and to show the Marshal's accountability for the money it receives. If you have questions about this report or need additional financial information, contact the Monroe City Marshal at Monroe City Hall, 400 Lea Joyner Expressway, Monroe, Louisiana 71201.

Basic Financial Statements

Government-Wide Financial Statements

MONROE CITY MARSHAL
CITY OF MONROE, LOUISIANA
STATEMENT OF NET POSITION
APRIL 30, 2026

	Governmental Activities
Assets	
Cash	$ 60,202
Investment - Certificate of Deposit	4,225
Court Costs Receivable	18,082
Prepaid expenses	1,316
Lease Asset, Net	11,390
Capital Assets, Net of Accumulated Depreciation	12,158
Total Assets	$ 107,373
Liabilities	
Accounts Payable	$ 5,485
Accrued Expenses	10,462
Current Portion of Lease Liability	5,989
Non-Current Portion of Lease Liability	6,461
Total Liabilities	28,397
Net Position	
Net Investment in Capital Assets	12,158
Restricted	44,918
Unrestricted	21,900
Total Net Position	$ 78,976

The accompanying notes are an integral part of this financial statement.

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

Activities	Expenses	Program Revenues: Charges Services	Program Revenues: Operating Grants and Contributions	Program Revenues: Capital Grants and Contributions	Net Revenue and Changes in Net Position Governmental Activities
Governmental Activities					
Public Safety	$ 1,641,472	$ 203,444	$ -	$ -	$ (1,438,028)
General Revenues:					
Intergovernmental - City of Monroe					1,375,678
Bond Forfeitures					-
Interest and Miscellaneous					58,769
Total General Revenues					1,434,447
Change in Net Position					(3,581)
Net Position - Beginning of Year					82,557
Net Position - End of Year					$ 78,976

The accompanying notes are an integral part of this financial statement.

Fund Financial Statements

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

	General Fund	Equipment Fund	Total Governmental Funds
Assets			
Cash	$ 13,970	$ 46,232	$ 60,202
Investment - Certificate of Deposit	4,225	-	4,225
Court Costs Receivable	14,692	3,390	18,082
Prepaid Expenses	1,316	-	1,316
Due From Other Funds	-	-	-
Total Assets	$ 34,203	$ 49,622	$ 83,825
Liabilities			
Accounts Payable	$ 781	$ 4,704	$ 5,485
Due to Other Fund	-	-	-
Accrued Expenses	10,462	-	10,462
Due to Primary Government	-	-	-
Total Liabilities	$ 11,243	$ 4,704	$ 15,947
Fund Balance			
Nonspendable:			
Prepaid Expenses	$ 1,316	$ -	$ 1,316
Restricted	-	44,918	44,918
Unassigned	21,644	-	21,644
Total Fund Balance	22,960	44,918	67,878
Total Liabilities and Fund Balance	$ 34,203	$ 49,622	$ 83,825

The accompanying notes are an integral part of this financial statement.

MONROE CITY MARSHAL
CITY OF MONROE, LOUISIANA
RECONCILIATION OF THE BALANCE SHEET OF GOVERNMENTAL FUNDS TO THE STATEMENT OF NET POSITION
FOR THE YEAR ENDED APRIL 30, 2026

Total Fund Balance - Total Governmental Funds	$	67,878
Amounts reported for governmental activities in the statement of net position are different because:		
Capital assets net of accumulated depreciation of are not financial resources and are not reported in the funds.		
Governmental Capital Assets		103,972
Less: Accumulated Depreciation		(91,814)
Lease Asset		26,285
Less: Accumulated Amortization		(14,895)
Long-term liabilities, including bonds payable, are not due and payable in the current period and therefore are not reported in the governmental funds.		
Lease Liability		(12,450)
Net Position Governmental Activities	$	78,976

The accompanying notes are an integral part of this financial statement.

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

	General Fund	Equipment Fund	Statement of Activities
Revenues			
Court Costs	$ 163,396	$ 40,048	$ 203,444
On Behalf Payments - City of Monroe	1,375,678	-	1,375,678
Bond Forfeitures	-	-	-
Interest and Miscellaneous	58,769	-	58,769
Total Revenues	1,597,843	40,048	1,637,891
Expenditures			
Current:			
Public Safety			
Personnel Services and Related Benefits	1,335,787	-	1,335,787
Operating Expenses	231,340	13,549	244,889
Materials and Supplies	36,526	7,617	44,143
Travel and Other Charges	6,584	-	6,584
Capital Outlay	-	5,382	5,382
Debt Service			
Principal	-	5,141	5,141
Interest	-	1,068	1,068
Total Expenditures	1,610,237	32,757	1,642,994
Excess (Deficiency) of Revenues over Expenditures	(12,394)	7,291	(5,103)
Other Financing Sources and (Uses)			
Transfers In	-	-	-
Transfers Out	-	-	-
Total Other Financing Sources and (Uses)	-	-	-
Net Change in Fund Balances	(12,394)	7,291	(5,103)
Fund Balances - Beginning	35,354	37,627	72,981
Fund Balances - Ending	$ 22,960	$ 44,918	$ 67,878

The accompanying notes are an integral part of this financial statement.

MONROE CITY MARSHAL
CITY OF MONROE, LOUISIANA
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES OF THE GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED APRIL 30, 2026

Net Change in Fund Balances - Total Governmental Funds	$	(5,103)
Amounts reported for Governmental Activities in the Statement of Activities are different because Governmental Funds report Capital Outlays as expenditures. However, in the Statement of Activities, the cost of these assets is allocated over their estimated useful lives as depreciation expense. The current year amounts of these items were:		
Capital Asset Additions		5,382
Depreciation Expense		(3,744)
Amortization Expense		(5,257)
The issuance of long-term debt (e.g. capital leases, bonds) provides current financials resources to governmental funds, but the repayment reduces long-term liabilities in the statement of net assets.		
Lease Payments		5,141
Change in Net Position per Statement of Activities	$	(3,581)

The accompanying notes are an integral part of this financial statement.

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

	Custodial Funds
ASSETS	
Cash	$ 68,710
Total Assets	68,710
LIABILITIES	
Due to Marshal	14,750
Total Liabilities	14,750
FIDUCIARY NET POSITION RESTRICTED FOR:	
Individuals, Organizations, and Other Governments	53,960
Total Fiduciary Net Position	$ 53,960

The accompanying notes are an integral part of this financial statement.

MONROE CITY MARSHAL
CITY OF MONROE, LOUISIANA
STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
APRIL 30, 2026

	Custodial Funds
ADDITIONS:	
Court Costs	$ 181,797
Garnishments	357,946
Total Additions	539,743
DEDUCTIONS:	
Disbursements	534,390
Net Increase in Fiduciary Net Position	5,353
Net Position, Beginning	48,607
Net Position, Ending	$ 53,960

The accompanying notes are an integral part of this financial statement.

INTRODUCTION

As provided for by the Louisiana State Legislature by Act 32 of 1960, Louisiana Revised Statutes 13:1879, the Monroe City Marshal (the "Marshal") is the executive officer of the City Court of Monroe (the "Court"). The Marshal is responsible for carrying out the orders of the Court as handed down by its judges. Those orders include the service of process of both civil and criminal suits. The Marshal, whose jurisdiction includes Wards 3 and 10 of Ouachita Parish, is elected for a period of six years. The current term expires December 31, 2026. The Marshal is independently responsible for the General Fund, Equipment Fund and the Fiduciary Funds.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. BASIS OF PRESENTATION

The accompanying basic financial statements of the Monroe City Marshal 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:

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. REPORTING ENTITY (CONTINUED)

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 City Marshal is an independently elected official. However, the City Marshal 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 City Marshal is fiscally dependent on the City, the City Marshal was determined to be a component unit of the City of Monroe, the financial reporting entity. The City Marshal does not have any component units of its own.

The accompanying financial statements present information only on the funds maintained by the City Marshal 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 Marshal uses funds to maintain its financial records during the year and to report on its financial position and the results of operations. Fund accounting is designed to demonstrate legal compliance and to aid management by segregating transactions related to certain Marshal 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 Marshal's general activities. These funds focus on the sources, uses, and balances of current financial resources. Expendable assets are assigned to the various governmental funds according to the purposes for which they may be used. Current liabilities are assigned to the fund from which they will be paid.

The difference between a governmental fund's assets and liabilities is reported as fund balance. In general, fund balance represents the accumulated expendable resources that may be used to finance future period programs or operations of the Monroe City Marshal. Funds of the Marshal are classified into two categories: governmental funds and fiduciary funds. The Marshal has two governmental funds, the general fund and the equipment fund, and two fiduciary funds, which are described below:

C. FUND ACCOUNTING (CONTINUED)

General Fund

The General Fund is the primary operating fund of the Marshal, 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 Marshal's policies.

Equipment Fund

The Equipment Fund collects fees from each suit that goes through the Monroe City Court to pay for equipment and training for the Marshal's office.

Fiduciary Funds

Fiduciary funds' reporting focuses on net position and changes in net position. The only funds accounted for in this category by the Marshal are custodial funds. The Marshal maintains two custodial funds: the Garnishment Fund and the Sales and Seizure Fund. 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 Marshal's operations.

Marshal's Garnishment Fund – The Marshal's Garnishment Fund accounts for the collection of garnishments and the remittance of these funds to garnishment payees and to the City Marshal for costs incurred in collecting and distributing the funds.

Marshal's Sales and Seizures Fund – The Marshal's Sales and Seizures Fund accounts for the collection of proceeds from the sale and seizure of property and the remittance of these funds to creditors, to the Marshal for costs incurred, and to others for costs incurred in the sale and seizure of property.

D. MEASUREMENT FOCUS/BASIS OF ACCOUNTING

Fund Financial Statements (FFS)

The amounts reflected in the General Fund and Equipment Fund 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 financial resources. This approach is then reconciled, through adjustment, to a government-wide view of the Marshal's operations.

D. MEASUREMENT FOCUS/BASIS OF ACCOUNTING (CONTINUED)

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

Marshal's fees, other court costs, and bond forfeitures are recorded in the year in which they are earned.

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

Based on the above criteria, the Marshal's fees, other court costs, and bond forfeitures are treated as susceptible to accrual.

Expenditures

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

Salaries and related payroll taxes and benefits are recorded when employee services are provided to the Marshal.

Government-Wide Financial Statements (GWFS)

The Statement of Net Position and the Statement of Activities display information about the Marshal as a whole. These statements include all the financial activities of the Marshal. Information contained in these 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 Statement of Activities are derived directly from the City Court of Monroe's users as a fee for services and from other fees charged by the Marshal; program revenues reduce the cost of the function to be financed from the Marshal's general revenues.

General Revenues - General revenues included in the Statement of Activities are derived from on-behalf payments from the City of Monroe, interest income, and from 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 Marshal 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. Because 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 estimated useful lives:

Description	Estimated Useful Lives
Buildings and Building Improvements	5 – 40 years
Computer Equipment	3 – 10 years
Equipment	5 – 15 years
Furniture and fixtures	5 – 10 years
Vehicles	5 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.

F. GOVERNMENTAL FUND BALANCES (CONTINUED)

Restricted Fund Balance – This classification reflects the constraints imposed on resources either (a) externally by creditors, grantors, contributors, or laws or regulations of 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 Marshal – the government's highest level of decision making authority. Those committed amounts cannot be used for any other purpose unless the Marshal 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 Marshal'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. ESTIMATES

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

H. RISK MANAGEMENT

The Marshal is exposed to various risks of loss related to torts, theft of, damage to, and destruction of assets, and errors and omissions. To handle such risk of loss, the Marshal maintains commercial insurance policies for automobile coverage and fidelity bond coverage.

I. USE OF RESTRICTED RESOURCES

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

2. DEPOSITS AND CUSTODIAL CREDIT RISK

Under state law, the Marshal 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 Marshal 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. The Marshal also maintains a certificate of deposit which is reported in investments in the Balance Sheet/Statement of Net Position. At April 30, 2026, the Marshal's carrying amount (book balance) of deposits totaled $133,137, which included the following:

Cash (including Fiduciary Accounts)	$ 128,912
Certificate of Deposit	4,225
Total	$ 133,137

These deposits are stated at cost, which approximates market.

The Marshal's deposits (bank balances) totaled $207,653 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 at all times 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 Marshal 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 Marshal's deposits may not be returned to it. The Marshal does not have a policy for custodial credit risk. As of April 30, 2026, none of the Marshal's deposits were exposed to custodial credit risk.

3. RECEIVABLES

The receivables as reported in the Statement of Net Position and the Statement of Fiduciary Net Assets and Liabilities at April 30, 2026, are summarized as follows:

Class of Receivable	Statement of Net Position
Charges for services:	
City Court of Monroe	$ 18,082

The Marshal 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.

4. CAPITAL ASSETS

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

Government Activities	April 30, 2025	Additions	Retirements	April 30, 2026
Vehicles	$ 10,240	$ -	$ -	$ 10,240
Furniture and Equipment	92,529	5,382	(4,179)	93,732
Total	102,769	5,382	(4,179)	103,972
Less Accumulated depreciation:				
Vehicles	10,240	-	-	10,240
Furniture and Equipment	82,009	3,744	(4,179)	81,574
Total	92,249	3,744	(4,179)	91,814
Capital Assets, Net	$ 10,520	$ 1,638	$ -	$ 12,158

5. ACCOUNTS PAYABLE

Accounts payable of $5,485 as reported in the Statements of Net Position at April 30, 2026, consists of operating trade payables.

6. LEASES

The Marshal has a three-year lease on a copier. The amount paid for the lease was $3,749 in 2026 and was recognized as an expense in the financial statements.

The Monroe City Marshal entered into a lease agreement in June 2023 for a 2020 Ford Explorer Police Pursuit Vehicle. Payments are $517 monthly at an interest rate of 7% for 5 years. At the beginning of the lease, the present value of the lease payments was recorded as a lease asset, and a corresponding lease liability was also recorded. The lease asset was recorded at $26,285 with accumulated amortization of $14,895 as of April 30, 2026.

6. LEASES (CONTINUED)

Future minimum lease payments are as follows:

Year Ended April 30,	Principal	Interest
2027	$ 5,989	$ 738
2028	5,945	264
2029	516	2

7. ON-BEHALF PAYMENTS

The City of Monroe made on-behalf payments of $1,375,678 for the Marshal for the year ended April 30, 2026, as follows:

Salaries	$ 896,394
Fringe Benefits	380,559
Operating expenses	98,725
Total	$ 1,375,678

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

8. LITIGATION

The Monroe City Marshal was involved in a lawsuit that resulted from an automobile accident involving an employee of the Marshal's office. The Marshal aggressively pursued his defense of this matter at trial in November, 2010, but was unsuccessful. The plaintiff was awarded the following amounts: $4,975 for damages, $987 for court costs, and $4,500 in legal interest, for a total due of $10,462. This amount is reported in accrued expenses in the Governmental Funds Balance Sheet/Statement of Net Position.

9. SUBSEQUENT EVENTS

In preparing these financial statements, the Marshal has evaluated events and transactions for potential recognition or disclosure through October 26, 2026, the date the financial statements were available to be issued.

Required Supplementary Information (Part II)

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

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final	Amounts	Over (Under)
REVENUES				
Court Costs	$ 137,000	$ 161,000	$ 163,396	$ 2,396
Bond Forfeitures	-	-	-	-
Interest and Miscellaneous	37,000	47,000	58,769	11,769
Total Revenues	174,000	208,000	222,165	14,165
EXPENDITURES				
Judiciary - Current:				
Pension	42,000	36,000	35,868	(132)
Salaries/Wages	3,100	2,000	1,960	(40)
Payroll Taxes	1,800	1,800	1,752	(48)
Uniforms	4,000	4,200	4,103	(97)
Dues and Subscriptions	300	2,000	1,935	(65)
Advertisement	1,400	1,200	1,208	8
Insurance	53,000	47,000	46,530	(470)
Other	12,000	17,000	25,811	8,811
Professional Fees	4,500	-	-	-
Maintenance	2,580	2,700	2,685	(15)
Office Supplies	6,350	6,300	6,201	(99)
Marshal Service Return	61,000	60,000	54,178	(5,822)
Housing Evictions	14,500	27,000	27,528	528
Radio and Communication	200	-	-	-
Travel and Seminars	500	6,650	6,584	(66)
Warrant Car Expense	10,000	19,000	18,216	(784)
Total Expenditures	217,230	232,850	234,559	1,709
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(43,230)	(24,850)	(12,394)	12,456
OTHER FINANCING SOURCES (USES)				
Transfers In	-	-	-	-
Transfers Out	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-
Net increase (decrease) in fund balances	(43,230)	(24,850)	(12,394)	12,456
FUND BALANCE AT BEGINNING OF YEAR	35,354	35,354	35,354	-
FUND BALANCE (DEFICIT) AT END OF YEAR	$ (7,876)	$ 10,504	$ 22,960	$ 12,456

See independent auditors' report and notes to financial statements.

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

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final	Amounts	Over (Under)
REVENUES				
Marshal's fees	$ 63,000	$ 63,000	$ 40,048	$ (22,952)
Other charges for services	-	-	-	-
Total revenues	63,000	63,000	40,048	(22,952)
EXPENDITURES				
Judiciary - Current:				
Operating Expenses	44,000	18,000	13,549	(4,451)
Materials and Supplies	22,500	12,000	7,617	(4,383)
Capital Outlay	-	-	5,382	5,382
Debt service	6,204	6,750	6,209	(541)
Total expenditures	72,704	36,750	32,757	(3,993)
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(9,704)	26,250	7,291	(18,959)
OTHER FINANCING SOURCES (USES)				
Transfers In	-	-	-	-
Transfers Out	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-
Net increase (decrease) in fund balances	(9,704)	26,250	7,291	(18,959)
FUND BALANCE AT BEGINNING OF YEAR	37,627	37,627	37,627	-
FUND BALANCE (DEFICIT) AT END OF YEAR	$ 27,923	$ 63,877	$ 44,918	$ (18,959)

See independent auditors' report and notes to financial statements.

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

NOTE 1 – BUDGETARY POLICIES

The proposed budget for the general fund of the Marshal is prepared on the modified accrual basis of accounting. The budget is legally adopted by the Marshal and then amended during the year, as necessary. The budget is established and controlled at the object level of expenditures. Appropriations lapse at year-end and must be re-appropriated for the following year to be expended. The Marshal authorizes all amendments to the budget. The Marshal's budget does not include the City of Monroe's budgeted amounts for the Marshal's office.

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*

Mr. Robert Cherry, Jr.
Monroe City Marshal
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 and the aggregate remaining fund information of the Monroe City Marshal, 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 Monroe City Marshal's basic financial statements and have issued our report thereon dated October 26, 2026.

Report on Internal Control Over Financial Reporting

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

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or 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 and therefore, material weaknesses or significant deficiencies may exist that have not been identified. Given these limitations, during our audit we did not identify any deficiencies in internal that we consider to be material weaknesses. We did identify a certain deficiency in internal control, described in the accompanying schedule of findings and responses as item 2026-001 that we consider to be a significant deficiency.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Monroe City Marshal'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 determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed an instance of noncompliance or other matters that is required to be reported under *Government Auditing Standards* and which is described in the accompanying schedule of findings and responses as item 2026-002.

Monroe City Marshal's Response to Findings

Government Auditing Standards requires the auditor to perform limited procedures on the Monroe City Marshal's response to the findings identified in our audit and described in the accompanying schedule of findings and responses. The Monroe City Marshal's response was not subjected to the other auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on the response.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the result of that testing, and not to provide an opinion on the effectiveness of the Monroe City Marshal'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.

Cameron, Hines & Company (APAC)

West Monroe, Louisiana
October 26, 2026

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

Mr. Robert Cherry, Monroe City Marshal
Monroe, Louisiana

We have audited the financial statements of the governmental activities and the aggregate remaining fund information of the Monroe City Marshal, as of and for the year ended April 30, 2026, which collectively comprise the basic financial statements and have issued our report thereon dated October 26, 2026. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States. Our audit of the financial statements as of April 30, 2026, resulted in an unmodified opinion.

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? __X__ yes ____ no reported

Noncompliance material to financial statements noted? ____ yes __X__ no

SECTION II - FINANCIAL STATEMENT FINDINGS

2026-001 Segregation of Duties

Criteria

Proper internal controls require that accounting duties be performed by separate individuals so that one individual could not perpetrate and conceal errors or irregularities without them being detected by another individual who was performing his or her assigned duties.

Condition
The Marshal has too few personnel involved in the accounting system to have adequate separation of duties for internal control.

Cause
The small size and limited revenues of the Marshal.

Effect
Lack of segregation of accounting duties increases the risk that errors or irregularities would not be detected or corrected in a timely manner.

2026-001 Segregation of Duties (continued)

Recommendation
The Marshal should review accounting records including monthly financial reports and bank reconciliations to help minimize the risk of errors and irregularities that occur from inadequate segregation of duties.

Name of Contact Person
Robert Cherry, Monroe Marshal

Corrective Action Planned/Management's Response
The Marshal feels that the cost of hiring more staff far exceeds its benefits.

2026-002 Compliance with Local Government Budget Act

Criteria
Louisiana Revised Statute 39:1311 requires the Marshal to amend the budget if there is a 5% or greater overage in budgeted revenues as compared to actual revenues or a 5% or greater overage in actual expenditures as compared to budgeted expenditures.

Condition
For the year ended April 30, 2026, the Marshal's budgeted revenues exceeded its actual revenues by more than 5% in the Equipment fund.

Cause
The Marshal budgeted more in Marshal's fees than received.

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

Recommendation
We recommend the Marshal office adjust the budget accordingly prior to the final adoption of the amended budget.

Name of Contact Person
Robert Cherry, Monroe Marshal

Corrective Action Planned/Management's Response
In the future, the Marshal will amend the budgets accordingly to be in compliance with the Local Government Budget Act.

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

Finding 2025-001 – Segregation of Duties

Condition
The Marshal has too few personnel involved in the accounting system to have adequate separation of duties for internal control.

Auditors' Recommendation
The Marshal should review accounting records including monthly financial reports and bank reconciliations to help minimize the risk of errors and irregularities that occur from inadequate segregation of duties.

Current Status
See current year finding 2026-001.

Supplementary Information

MONROE CITY MARSHAL
CITY OF MONROE, LOUISIANA
SCHEDULE OF COMPENSATION, REIMBURSEMENTS, BENEFITS
AND OTHER PAYMENTS TO AGENCY HEAD
FOR THE YEAR ENDING APRIL 30, 2026

Agency Head -
Robert Cherry, Monroe City Marshal

Section I

Paid by the City of Monroe, Louisiana

Salary	$	60,343
Benefits - Insurance		11,559
Benefits - Retirement		15,927

Paid by Monroe City Marshal Office

Service Returns		54,178
Housing Evictions		16,992
Sales and Seizures		166,418
Garnishments		18,750

Section II

Paid by State of Louisiana

State Supplemental		7,200

Paid by Ouachita Parish Police Jury

Salary		7,200
	$	358,567

MONROE CITY MARSHAL
CITY OF 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)	$ 48,607	$ 36,898
Add: Collections		
Civil Fees	193,902	171,687
Asset Forfeiture/Sale	90,692	101,840
Subtotal Collections	284,594	273,527
Less: Amounts Retained by Collecting Agency		
Collection Fee for Collecting/Disbursing to Others Based on Percentage of Collection	99,319	96,051
Less: Disbursements to Individuals/3rd Party Collection or Processing Agencies		
Payments to 3rd Party Collection/Processing Agencies	196,984	146,446
Subtotal Disbursements/Retainage	296,303	242,497
Total: Ending Balance of Amounts Collected but not Disbursed/Retained (i.e. cash on hand)	$ 36,898	$ 67,928

MONROE CITY MARSHAL
CITY OF 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:			
Monroe City Court	Civil Fees	$ 62,584	$ 60,000
City of Monroe	Bond Forfeitures	-	-
Monroe City Court	Criminal Court Costs/Fees	53,277	43,212
Total Receipts		$ 115,861	$ 103,212

MONROE CITY MARSHAL

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 Marshal
and the Louisiana Legislative Auditor:

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

The Monroe City Marshal has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of the engagement, which is to perform specified procedures on the C/C areas identified in LLA's SAUPs for the fiscal period 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

[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.

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

ii. For those entities reporting on the governmental accounting model, 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 test is not applicable as the Marshal 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.

[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.

Findings: Two exceptions noted where there was no evidence that the reconciliation was prepared within two months of the closing date of the statement. Five exceptions noted where the bank reconciliations did not include evidence that a member of management has reviewed the bank reconciliation. Four exceptions noted where outstanding items older than twelve months did not have documentation that management has researched the status of these items.

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:

[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.

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.

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: Four exceptions noted where the deposit was not made within one business day of receipt at the collection location. We could not test for attribute iv for two deposits because there was no documentation of the date of receipt.

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

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

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

representation that the population is complete. Randomly select 5 disbursements for each location, obtain supporting documentation for each transaction, and

i. Observe whether the disbursement, whether by paper or electronic means, matched the related original itemized invoice and supporting documentation indicates that deliverables included on the invoice were received by the entity, and

ii. Observe whether the disbursement documentation included evidence (e.g., initial/date, electronic logging) of segregation of duties tested under procedure #5B above, as applicable.

D. Using the entity's main operating account and the month selected in Bank Reconciliations procedure #3A, randomly select 5 non-payroll-related electronic disbursements (or all electronic disbursements if less than 5) and observe that each electronic disbursement was (a) approved by only those persons authorized to disburse funds (e.g., sign checks) per the entity's policy, and (b) approved by the required number of authorized signers per the entity's policy. Note: If no electronic payments were made from the main operating account during the month selected the practitioner should select an alternative month and/or account for testing that does include electronic disbursements.

Findings: The employee who mails the checks is also responsible for processing the payments. The employee who processes payments is not prohibited from adding/modifying vendor files.

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

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

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.

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: One exception noted where there was no evidence that the statement and supporting documentation were reviewed and approved by someone other than the cardholder. Five exceptions noted where there was no original itemized receipt that shows the detail of what was purchased. Therefore, we could not test for attributes C2 and C3 for these transactions.

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: Three exceptions noted where the expense was not reviewed and approved, in writing, by someone other than the employee who was reimbursed.

[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.
[15] Non-travel reimbursements are not required to be inspected under this category.

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;

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.

[16] If the entity has adopted the state Procurement Code, replace "Louisiana Public Bid Law" with "Louisiana Procurement Code."
[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.

C. Obtain a listing of those employees or officials that received termination payments during the fiscal period and management's representation that the list is complete. Randomly select two employees or officials and obtain related documentation of the hours and pay rates used in management's termination payment calculations and the entity's policy on termination payments. Agree the hours to the employee's or official's cumulative leave records, agree the pay rates to the employee's or official's authorized pay rates in the employee's or official's personnel files, and agree the termination payment to entity policy.

D. Obtain management's representation that employer and employee portions of third-party payroll related amounts (e.g., payroll taxes, retirement contributions, health insurance premiums, garnishments, workers' compensation premiums, etc.) have been paid, and any associated forms have been filed, by required deadlines.

Findings: All employees of the Marshal 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 Marshal. 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,

[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.

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 Marshal has no outstanding debt.

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.

[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

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:

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 Marshal. This will be tested in the statewide agreed upon procedures for the City of Monroe.

[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.

[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.

Management's Response

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

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

We are required to be independent of the Monroe City Marshal and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our agreed-upon procedures engagement.

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

Cameron, Hines & Company (APAC)

West Monroe, Louisiana
October 26, 2026