NINTH JUDICIAL DISTRICT COURT

ANNUAL FINANCIAL REPORT
FOR THE YEAR ENDED DECEMBER 31, 2025

Rozier McKay & Willis | CERTIFIED PUBLIC ACCOUNTANTS

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June 13, 2026

INDEPENDENT ACCOUNTANTS' REVIEW REPORT

To the Judges
Ninth Judicial District
State of Louisiana

We have reviewed the accompanying financial statements of the governmental activities, each major fund and the aggregate remaining fund information of the Ninth Judicial District Court, a component unit of the Rapides Parish Police Jury, as of and for the year ended December 31, 2025, and the related notes to the financial statements, which collectively comprise the basic financial statements as listed in the table of contents. A review includes primarily applying analytical procedures to management's financial data and making inquiries of management. A review is substantially less in scope than an audit, the objective of which is the expression of an opinion regarding the financial statements as a whole. Accordingly, we do not express such an opinion.

Management's Responsibility for the Financial Statements

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

Accountant's Responsibility

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

We are required to be independent of the Ninth Judicial District Court, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our review.

Accountant's Conclusion

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

Rozier, McKay & Willis
Certified Public Accountants
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Alexandria, Louisiana 71303
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Required Supplementary Information
Accounting principles generally accepted in the United State of America require that Statements of Revenue, Expenditures and Changes in Fund Balances (Budget and Actual) be presented to supplement the basic financial statements. Such information is presented for purposes of additional analysis and, although not a required part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. Management has omitted Managements' Discussion and Analysis that the Governmental Accounting Standards Board requires to be presented to supplement the basic financial statements. Such missing information, although not a required part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. Such information is the responsibility of management. We have not audited, reviewed, or compiled the required supplementary information and we do not express an opinion, a conclusion, nor provide any assurance on it.

Other Supplemental Information
Our review was made for the purpose of expressing limited assurance that there are no material modifications that should be made to the basic financial statements in order to conform with generally accepted accounting principles. The information listed below is presented only for supplementary analysis purposes.

- Schedule of Compensation, Benefits and Other Payments to Agency Head or Chief Executive Officer
- Justice System Funding Schedule – Receiving Entity

This information listed above has been subjected to the inquiry and analytical procedures applied in the review of the basic financial statements and we are not aware of any material modifications that should be made thereto.

In accordance with the Louisiana Governmental Audit Guide and the provisions of state law, we have issued a report dated June 13, 2026, on the results of our agreed-upon procedures.

Rozier, McKay & Willis

Rozier, McKay & Willis
Certified Public Accountants
Alexandria, Louisiana

NINTH JUDICIAL DISTRICT COURT

Statement of Net Position
December 31, 2025

		Governmental Activities
ASSETS		
Cash	$	865,934
Receivables		47,427
Depreciable Assets		11,822
Total assets		925,183
LIABILITIES		
Accounts payable		61,172
Total liabilities		61,172
NET POSITION		
Restricted		-
Unrestricted		852,189
Invested in Capital Assets		11,822
Total net position	$	864,011

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

NINTH JUDICIAL DISTRICT COURT

Statement of Activities
Year Ended December 31, 2025

	Expenses	Program Revenues: Charges for Services	Program Revenues: Operating Grants and Contributions	Program Revenues: Capital Grants & Contributions	Net (Expenses) Revenue Total
Governmental Activities:					
Judicial	$ 129,753	$ 86,249	$ 38,000	$ -	$ (5,504)
Child Support	370,473	-	244,635	-	(125,838)
FINS	54,268	-	72,384	-	18,116
Total Governmental Activitie	554,494	86,249	355,019	-	(113,226)

General Revenues:	
Other	35,962
Total General Revenues	35,962
Change in Net Position	(77,264)
Net Position - Beginning	
As Originally Reported	940,659
Prior Period Adjustment	616
As Restated	941,275
Net Position - Ending	$ 864,011

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

NINTH JUDICIAL DISTRICT COURT

Balance Sheet
Governmental Funds
December 31, 2025

		General		Child Support		Families in Need of Services		Total
Assets								
Cash	$	169,839	$	640,823	$	55,272	$	865,934
Receivables		7,805		39,622		-		47,427
Total Assets	$	177,644	$	680,445	$	55,272	$	913,361
Liabilities and Fund Balance								
Liabilities								
Accounts Payable	$	6,755	$	150	$	54,267	$	61,172
Total Liabilities		6,755		150		54,267		61,172
Fund Balance								
Restricted		-		-		-		-
Unassigned		170,889		680,295		1,005		852,189
Total Fund Balances		170,889		680,295		1,005		852,189
Total Liabilities and Fund Balance	$	177,644	$	680,445	$	55,272	$	913,361

Total Fund Balances - Governmental Funds	$	852,189
Amounts reported for governmental activities in the Statement of Net Position are different because capital assets used in governmental activities are not financial resources and therefore are not reported in the funds.		11,822
Net Position of Governmental Activities	$	864,011

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

NINTH JUDICIAL DISTRICT COURT

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

	General	Child Support	Families in Need of Services	Total
Revenues:				
Intergovernmental				
State Funds	$ 38,000	$ -	$ 72,384	$ 110,384
Local Funds	86,249	-	-	86,249
Child Support Fees	-	244,635	-	244,635
Interest Income	8,321	26,627	1,014	35,962
Total revenues	132,570	271,262	73,398	477,230
Expenditures:				
General Government - Judicial				
Payroll & Related Benefits	16,291	279,254	54,268	349,813
Meetings	1,698	325	-	2,023
Insurance	19,402	10,165	-	29,567
Dues	1,017	2,253	-	3,270
Professional	7,546	9,024	-	16,570
Office Expense	10,831	18,526	-	29,357
Internet & networking	57,706	46,256	-	103,962
Other	14,766	2,601	-	17,367
Total expenditures	129,257	368,404	54,268	551,929
Excess (deficiency) of revenues over expenditures	3,313	(97,142)	19,130	(74,699)
Other Financing Sources (Uses)				
Operating Transfers	-	-	-	-
Net Change in Fund Balances	3,313	(97,142)	19,130	(74,699)
Fund balances (deficit) - Beginning				
As Originally Reported	167,576	765,737	(7,041)	926,272
Prior Period Adjustment	-	11,700	(11,084)	616
As restated	167,576	777,437	(18,125)	926,888
Fund balances - end of year	$ 170,889	$ 680,295	$ 1,005	$ 852,189

Net change in fund balances of Governmental Funds	$ (74,699)
Amounts reported for governmental activities in the statement of activities are different because governmental funds report capital outlays as expenditures. However, in the statement of activities the cost of those assets is allocated over estimated useful lives and reported as depreciation expense. This is the amount by which depreciation exceeded capital expenditures in the current period.	(2,565)
Change in net position of governmental activities	$ (77,264)

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

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The Ninth Judicial District Court was established under the laws of the State of Louisiana to account for costs of operating the Ninth Judicial District Court. The Court receives appropriations from the State of Louisiana, Rapides Parish Sheriff's Office, and the Rapides Parish Clerk of Court. The Court is administered by the Judges of the Ninth Judicial District.

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

Financial Reporting Entity

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

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

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

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

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

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

Based on the criteria presented above, the Court is a component of the Rapides Parish Police Jury, which is a component of the State of Louisiana. The accompanying financial statements present information only on the accounts maintained by the Court of the Ninth Judicial District. The financial statements do not present information of the State of Louisiana or the Rapides Parish Police Jury, the general government service provided by those governmental units, or other governmental units that comprise the financial reporting entity.

Basic Financial Statements

The basic financial statements include both government-wide and fund financial statements. Both government-wide and fund financial statements categorize all of the Court's operations as governmental activities.

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

Government-Wide Financial Statements

The Statement of Net Position and the Statement of Activities display information about the Court as a whole.

Program revenues reported in the Statement of Activities consist of amounts that are directly associated with a governmental service. Program revenues include State and Local grant funds.

Fund Accounting

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

General Fund – The general fund is the primary operating fund. It is used to account for all financial resources except those required to be accounted for in another fund.
Child Support Fund – Consists of fees received by the State of Louisiana from the payment of child support by the noncustodial parent.
Families in Need of Services Fund (FINS) – Funds received from the Louisiana Supreme Court to fund a court system necessary to help families with juveniles exhibiting self-destructive behaviors.

Basis of Accounting and Measurement Focus

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

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

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

Under the modified accrual basis of accounting and the current financial resources measurement focus revenue is recognized when it is considered measurable and available. Revenue is considered available if it is collected within 60 days of year end or if it is due under a cost reimbursement arrangement. In addition, expenses are generally recorded when a liability has been incurred. Furthermore, when the current financial resources measurement focus is used, amounts recorded as assets exclude capital assets and the acquisition of capital assets is treated as expenditures. Inventories of supplies are considered immaterial and are not recorded.

Use of Estimates

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

Restricted Net Position

Restricted net position represents resources that must be expended in a specific manner. Restrictions of this nature are imposed by a grant agreement. Whenever restricted assets can be used to satisfy an obligation, the restricted assets are typically consumed before utilizing any unrestricted resources.

Budgetary Control

Formal budgetary accounting is employed as a management control. The Court prepares and adopts a budget each year for its general and special revenue funds in accordance with Louisiana Revised Statutes. The budgets are prepared based on prior year's revenues and expenditures, and the estimated increases or decreases therein for the current year, using the modified accrual basis of accounting. Furthermore, budgets are amended in the manner prescribed by state law.

Cash and Cash Equivalents

Amounts reported as cash and cash equivalents include all cash on hand, cash in bank accounts, certificates of deposit and highly liquid investments. Credit risk is managed by requiring fiscal agents to provide security for any deposits that exceed FDIC limits. Furthermore, interest rate risk associated with certificates of deposits is typically mitigated by purchasing instruments that mature in one year or less.

Capital Assets

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

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

Receivables

In the government-wide statements, receivables consist of all revenues earned at year-end and not yet received. Major receivable balances for the governmental activities include state and local funds related to fees collected through the judicial system.

Fund Balance Classification
In situations where it is permissible to spend restricted resources, management typically depletes the available restricted resources before consuming unrestricted resources.

NOTE 2 - CASH
Deposits are stated at cost, which approximates market. Under state law, these deposits must be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent bank. The market value of the pledged securities plus the federal deposit insurance must at all times equal the amount on deposit with the fiscal agent. These securities are held in the name of the pledging fiscal agent bank in a holding or custodial bank that is mutually acceptable to both parties.

Deposits in financial institutions totaled $870,658 (collected bank balance). These deposits are secured from risk by $250,000 in Federal Deposit Insurance and pledged securities with a market value of $705,346. The pledged securities are held by a custodial bank in the name of the pledging institution (fiscal agent). However, State Law imposes a statutory requirement on the custodial bank to advertise and sell pledged securities within ten (10) days of being notified that the fiscal agent has failed to pay deposited funds upon demand.

NOTE 3 - RECEIVABLES
At December 31, 2025, consisted entirely of amounts due from governmental sources, which are described as follows:

Rapides Parish Sheriff's Office	$	3,662
Rapides Parish Police Jury		4,143
State of Louisiana		
Child Support		38,897
Other		725
Total	$	47,427

NOTE 4 – CAPITAL ASSETS
A summary of the Court's capital assets is provided as follows:

	Beginning Balance	Additions	Disposals	Ending Balance
Capital Assets Being Depreciated:				
Furniture and Equipment	$ 194,521	$ ----	$ ----	$ 194,521
Less Accumulated Depreciation	180,138	2,561	----	182,699
Total Net of Depreciation	$ 14,383	$ (2,561)	$ ----	$ 11,822

Depreciation expense charged to various functions presented on the statement of activities is presented as follows:

General Fund	$	496
Child Support		2,065
	$	2,561

NOTE 5 - RISK MANAGEMENT

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

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

NOTE 6 – PAYABLES

Accounts and other payables are amounts due to vendors in the General Fund and the Child Support Fund of $6,755 and $150 respectively. Accounts Payable of $54,267 Payable in the FINS Fund is a reimbursement to the Rapides Parish Police Jury.

NOTE 7 – PRIOR PERIOD ADJUSTMENTS

As summarized below, it was necessary to make certain changes to beginning net position and fund balances that were previously reported. The changes included the correction of errors that effected previous financial statements.

	Net Position-Governmental Activities	Fund Balance-Governmental Funds
Beginning Balance - As Originally Reported	$ 940,659	$ 926,272
Correction of error associated with reporting accruals-FINS Fund	(11,084)	(11,084)
Correction of error associated with reporting investment balances-Child Support Fund	11,700	11,700
Total Prior Period Adjustments	616	616
Beginning Balance – As Restated	$ 941,275	$ 926,888

The impact of the corrections described above on the financial statement line items presented in the previous period have not been determined. In addition, the corrections had no impact on changes in net position or changes in funds balance reported for the current period.

NINTH JUDICIAL DISTRICT COURT

General Fund
Statement of Revenues, Expenditures and Changes in Fund Balances
Budget and Actual
Year Ended December 31, 2025

	Budget Amounts		Variance - Original Budget and Final Budget	Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final			
Revenues:					
Intergovernmental	74,500	85,538	11,038	124,249	38,711
Grant Funds	-	38,000	38,000	-	(38,000)
Other	15,849	8,857	(6,992)	8,321	(536)
Total revenues	90,349	132,395	42,046	132,570	175
Expenditures:					
General Government - Judicial	119,592	143,512	23,920	129,257	14,255
Total expenditures	119,592	143,512	23,920	129,257	14,255
Excess (deficiency) of revenues over expenditures	(29,243)	(11,117)	18,126	3,313	14,430
Other Financing Sources (Uses)					
Operating Transfers	-	-	-	-	-
Net Change in Fund Balances	(29,243)	(11,117)	18,126	3,313	14,430

Note to Budgetary Comparison Schedule

The original budget was amended to provide for grant funds received and additional appropriations necessary for the grant funds. In addition, variances between the final budget and actual results were entirely favorable. As a result, variances were consistent with actual results and within required perameters.

NINTH JUDICIAL DISTRICT COURT

Child Support Fund
Statement of Revenues, Expenditures and Changes in Fund Balances
Budget and Actual
Year Ended December 31, 2025

	Budget Amounts		Variance - Original Budget and Final Budget	Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final			
Revenues:					
Intergovernmental	260,000	250,000	(10,000)	244,635	(5,365)
Other	30,800	26,262	(4,538)	26,627	365
Total revenues	290,800	276,262	(14,538)	271,262	(5,000)
Expenditures:					
General Government - Judicial	386,301	381,170	(5,131)	368,404	12,766
Total expenditures	386,301	381,170	(5,131)	368,404	12,766
Excess (deficiency) of revenues over expenditures	(95,501)	(104,908)	(9,407)	(97,142)	(7,766)
Other Financing Sources (Uses)					
Operating Transfers	-	-	-	-	-
Net Change in Fund Balances	(95,501)	(104,908)	(9,407)	(97,142)	(7,766)

Note to Budgetary Comparison Schedule

The original budget was amended due to decreases in antipated revenues and a corresponding decrease in appropriations. In addition, variances between the final budget and actual results were mostly favorable. As a result, variances were consistent with actual results and within required perameters.

NINTH JUDICIAL DISTRICT COURT

FINS Fund
Statement of Revenues, Expenditures and Changes in Fund Balances
Budget and Actual
Year Ended December 31, 2025

	Budget Amounts Original	Budget Amounts Final	Variance - Original Budget and Final Budget	Actual Amounts	Variance with Final Budget Positive (Negative)
Revenues:					
Intergovernmental	62,413	72,384	9,971	72,384	-
Other	699	882	183	1,014	132
Total revenues	63,112	73,266	10,154	73,398	132
Expenditures:					
General Government - Judicial	38,845	73,266	34,421	54,268	18,998
Total expenditures	38,845	73,266	34,421	54,268	18,998
Excess (deficiency) of revenues over expenditures	24,267	-	(24,267)	19,130	(19,130)
Other Financing Sources (Uses)					
Operating Transfers	-	-	-	-	-
Net Change in Fund Balances	24,267	-	(24,267)	19,130	(19,130)

Note to Budgetary Comparison Schedule

The original budget was amended due to an increase in revenues and related expenditures. In addition, variances between the final budget and actual results were entirely favorable. As a result, variances were consistent with actual results and within required perameters.

JUDICIAL EXPENSE FUND
NINTH JUDICIAL DISTRICT COURT

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

Agency Head Names

Honorable Judge Monique F. Rauls, Division A
Honorable Judge Lowell C. Hazel, Division B
Honorable Judge Mary L. Doggett, Division C
Honorable Judge Loren Lampert, Division D
Honorable Judge Patricia Koch, Division E (January 1, 2025 - October 11, 2025)
Honorable Judge Brian D. Cespiva, Division E (October 12, 2025 - December 31, 2025)
Honorable Judge David M. Williams, Division F
Honorable Judge Greg Beard, Division G

	Judge Rauls	Judge Hazel	Judge Doggett	Judge Lampert	Judge Koch	Judge Cespiva	Judge Williams	Judge Beard
Compensation	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Benefits								
Health Insurance	-	-	-	-	-	-	-	-
Retirement	-	-	-	-	-	-	-	-
Reimbursements								
Cell Phone	283	-	-	-	-	-	-	-
Dues	-	-	-	-	-	-	-	-
Insurance	3,270	3,630	-	-	4,415	-	3,270	3,925
Jury Expense	-	-	-	-	-	-	-	-
Office Expense	-	-	175	-	149	-	-	-
Refunds	-	-	-	-	-	-	-	-
Registrations	-	-	-	-	-	-	-	5,973
Travel/Training	-	-	-	-	-	-	-	-
	$ 3,553	$ 3,630	$ 175	$ -	$ 4,564	$ -	$ 3,270	$ 9,898

Ninth Judicial District Court Judicial Expense Fund

Justice System Funding Schedule - Receiving Schedule

Cash Basis Presentation

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

	Amount for 01/01/2025 - 06/30/2025	Amount for 07/01/2025 - 12/31/2025
1. Ending Balance of Amounts Assessed but Not Received:	-	-

2. Details of Receipts from Collecting/Disbursing Agency

Agency Remitting Money	Remittance Type	Amount for 01/01/2025 - 06/30/2025	Amount for 07/01/2025 - 12/31/2025
Rapides Parish Sheriff	f. Criminal Court Costs/Fees	16,524	19,443
Rapides Parish Clerk of Court	a. Civil Fees	24,180	24,443

Rozier McKay & Willis CERTIFIED PUBLIC ACCOUNTANTS

Independent Accountants' Report on Applying Agreed-Upon Procedures

June 13, 2026

To the Judge's
State of Louisiana
Ninth Judicial District

We have performed the procedures enumerated below on the Ninth Judicial District Court compliance with certain laws and regulations contained in the accompanying Louisiana Attestation Questionnaire during the fiscal year ended December 31, 2025, as required by Louisiana Revised Statute 24:513 and the *Louisiana Governmental Audit Guide*. The Office's management is responsible for its financial records and compliance with applicable laws and regulations.

The Office 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 Office's compliance with the laws and regulations contained in the accompanying Louisiana Attestation Questionnaire during the fiscal year ended December 31, 2025. Additionally, the Louisiana Legislative Auditor 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:

PUBLIC BID LAW:

1. Select all expenditures made during the year for material and supplies exceeding $60,000, or public works exceeding $250,000. Compare the documentation for these expenditures to Louisiana Revised Statute (R.S.) 39:1551-39:1775 (the state procurement code) or R.S. 38:2211-2296 (the public bid law), whichever is applicable; and report whether the expenditures were made in accordance with these laws.

   During the year, there were no expenditures meeting the scope of the public bid law.

CODE OF ETHICS FOR PUBLIC OFFICIALS AND PUBLIC EMPLOYEES

2. Obtain from management a list of the immediate family members of the Chief Judge as defined by LSA-RS 42:1101-1124 (the code of ethics).

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

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

   Management provided us with all payroll records.

4. Report whether any employees' names appear on both lists obtained in Procedures 2 and 3.

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

5. Obtain a list of all disbursements made during the year; and a list of outside business interests of board members, employees, and board members' and employees' immediate families. Report whether any vendors appear on both lists.

   Management provided the requested information. None of immediate family members or other interest appeared as vendors.

<u>BUDGETING</u>

6. Obtain a copy of the legally adopted budget and all amendments.

   Management provided us with a copy of the budget.

7. Trace documentation for the adoption of the budget and approval of any amendments to the minute book, and report whether there are any exceptions.

   Management provided us with the minutes documenting the adoption of the budget and approval of any amendments.

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

   Unfavorable budget variances were within limits permitted by State Law.

<u>ACCOUNTING AND REPORTING</u>

9. Obtain the list of all disbursements made during the fiscal year. Randomly select six disbursements, and obtain documentation from management for these disbursements. Compare the selected disbursements to the supporting documentation, and:

   (a) Report whether the six disbursements agree to the amount and the payee in the supporting documentation.

   We examined supporting documentation for each of the six selected disbursements and found that payment was for the proper amount and made to the correct payee.

(b) Report whether the six disbursements were coded to the correct fund and general ledger account.

All of the payments were properly coded to the correct fund and general ledger account.

(c) Report whether the six disbursements were approved in accordance with management's policies and procedures.

Inspection of documentation supporting each of the six selected disbursements indicated that each check was signed by the proper official or other form of approval.

MEETINGS

10. Obtain evidence from management to support that agendas for meetings recorded in the minute book were posted or advertised as required by R.S. 42:11 through 42:28 (the open meetings law); and report whether there are any exceptions.

Not applicable, the Judges is solely responsible for governing their Office; therefore, meeting minutes are not required to be posted or advertised.

DEBT

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

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

ADVANCES AND BONUSES

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

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

STATE AUDIT LAW

13. Report whether the agency provided for a timely report in accordance with R.S. 24:513.

Reports were submitted timely.

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

Not Applicable:
The agency is in compliance with the audit law.

We were engaged by the Office 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 the standards applicable to attestation engagements contained in *Government Auditing Standards,* issued by the United States Comptroller General. 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 the Office's compliance with the foregoing matters. 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 Office 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 the Office's compliance with certain laws and regulations contained in the accompanying Louisiana Attestation Questionnaire, as required by Louisiana Revised Statute 24:513 and the *Louisiana Governmental Audit Guide*, 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 Louisiana Legislative Auditor as a public document.

Rozier, McKay & Willis

ROZIER, MCKAY & WILLIS
CERTIFIED PUBLIC ACCOUNTANTS
ALEXANDRIA, LOUISIANA

Management's Corrective Action Plan
For the Year Ended December 31, 2025

SECTION I **Review Report**	
No findings of this nature were reported	No findings of this nature were reported
SECTION II **Attestation Report**	
No findings of this nature were reported	No findings of this nature were reported
SECTION III **Management Letter**	
No management letter was issued with this report	No management letter was issued with this report.

NINTH JUDICIAL DISTRICT COURT

Schedule of Prior Year Findings
For the Year Ended December 31, 2025

SECTION I Review Report	
No findings of this nature were reported	No findings of this nature were reported
SECTION II Attestation Report	
No findings of this nature were reported	No findings of this nature were reported
SECTION III Management Letter	
No management letter was issued with this report.	No management letter was issued with this report.

LOUISIANA ATTESTATION QUESTIONNAIRE
(For Attestation Engagements of Governmental Agencies)

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

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

Public Bid Law

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

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

Code of Ethics for Public Officials and Public Employees

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

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

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

Yes [X] No [ ] N/A [

Budgeting

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

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

Accounting and Reporting

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

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

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

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

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

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

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

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

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

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

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

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

Meetings

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

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

Debt

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

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

Advances and Bonuses

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

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

Prior-Year Comments

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

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

General

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

M J Rauls ______ Chief Judge 6/15/26 Date

______ Court Administrator 6/12/26 Date