

REGISTRARS OF VOTERS
EMPLOYEES' RETIREMENT SYSTEM

INDEPENDENT ACCOUNTANT'S REPORT
ON APPLYING AGREED-UPON PROCEDURES

JUNE 30, 2025

REGISTRARS OF VOTERS
EMPLOYEES' RETIREMENT SYSTEM

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Lindsay J. Calub, CPA, LLC
Michelle H. Cunningham, CPA
Grady C. Lloyd, III, CPA
Robynn P. Beck, CPA
J. Patrick Butler, III, CPA
Wesley D. Wade, CPA

Heather M. Jovanovich, CPA
Terri L. Kitto, CPA
Gregory J. Binder, IT Director
Colleen A. Casey, CPA
Jason C. Montegut, CPA
J. Michael Flynn, III CPA

Metairie
3510 N. Causeway Blvd.
Suite 500
Metairie, LA 70002
Phone: (504) 586-8866
Fax: (504) 525-5888

Covington
220 Park Place
Suite 101
Covington, LA 70433
Phone: (985) 892-8776
Fax: (985) 892-0952

Houma
1340 W. Tunnel Blvd.,
Suite 412
Houma, LA 70360
Phone: (985) 868-2630
Fax: (985) 872-3833

Slidell
1290 Seventh Street
Slidell, LA 70458
Phone: (985) 641-1272
Fax: (985) 781-6497

INDEPENDENT ACCOUNTANT'S REPORT ON APPLYING AGREED-UPON PROCEDURES

ST. CHARLES PARISH

December 4, 2025

Board of Trustees
Registrars of Voters Employees'
Retirement System
P.O. Box 1959
Gonzales, LA 70707

We have performed the procedures enumerated below on the participant data records of St. Charles Parish for the year ended June 30, 2025. The Registrars of Voters Employees' Retirement System's (System) management is responsible for the completeness and accuracy of the participant data records.

The Registrars of Voters Employees' Retirement System has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of verifying the completeness and accuracy of the participant data records. 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) Review the applicable revised statutes pertaining to the contribution rates for employee and employer, the salary on which contribution rates are paid, and the eligibility for membership in the System.

We applied the above procedure, documenting the laws surrounding membership eligibility, eligible compensation, employer contribution rates, and employee contribution rates.

- 2) Obtain an understanding of the processes and controls used by the System to support the completeness and accuracy of the participant data that is provided to the actuary. Obtain an understanding of the processes and controls over the significant elements of participant data at St. Charles Parish and determine the extent of testing required.

We applied the above procedure, documenting the processes and controls surrounding the participant data process of the System and St. Charles Parish.

- 3) Obtain the latest to-date employer payroll journal and agree total contribution wages, total employee contributions withheld, and total employer contributions to the general ledger to verify completeness.

No findings were noted as a result of applying the above procedure.

- 4) Obtain the latest to-date employer payroll journal and agree contribution wages, employee contributions withheld, and employer contributions to the System's records.

No findings were noted as a result of applying the above procedure.

- 5) For a representative sample of employees, use St. Charles Parish's payroll and personnel records to:

- a. Determine whether the employee is eligible for participation in the System;
- b. For the payroll period selected, trace gross salary or wages from the payroll journal to the general ledger
- c. Trace hours worked to a time card or time sheet;
- d. Trace pay rate to personnel file for authorization;
- e. Recompute wages based on hours worked and pay rate;
- f. Recompute employee and employer contributions based on eligible wages; and
- g. Trace employee wages and employee/employer contributions to the remittance report submitted to the System.

No findings were noted as a result of applying the above procedures.

- 6) Obtain the relevant participant demographic data from a sample of eligible employees' personnel files and agree to the System's records and data provided to the actuary, consisting of birth date, gender, and hire date.

We noted two instances in which there was a hire date discrepancy between what was reported by the System and the Parish/Actuary.

- 7) Review the payroll register for one month and determine if retirement withholdings are reported on all employees. For any employees who do not have retirement withholdings, investigate the reason to ensure that employees were properly not enrolled in the System based on the relevant rules, laws, and regulations of the System.

No findings were noted as a result of applying the above procedure.

We were engaged by the Registrars of Voters Employees' Retirement System 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 the completeness and accuracy of the participant data records. 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 Registrars of Voters Employees' Retirement System 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 for the information and use of the Registrars of Voters Employees' Retirement System, is not intended to be, and should not be used by anyone other than those specified parties.

Duplantier, Chapman, Hogan and Baker, LLP

Metairie, Louisiana

Lindsay J. Calub, CPA, LLC
Michelle H. Cunningham, CPA
Grady C. Lloyd, III, CPA
Robynn P. Beck, CPA
J. Patrick Butler, III, CPA
Wesley D. Wade, CPA

Heather M. Jovanovich, CPA
Terri L. Kitto, CPA
Gregory J. Binder, IT Director
Colleen A. Casey, CPA
Jason C. Montegut, CPA
J. Michael Flynn, III CPA

Metairie
3510 N. Causeway Blvd.
Suite 500
Metairie, LA 70002
Phone: (504) 586-8866
Fax: (504) 525-5888

Covington
220 Park Place
Suite 101
Covington, LA 70433
Phone: (985) 892-8776
Fax: (985) 892-0952

Houma
1340 W. Tunnel Blvd.,
Suite 412
Houma, LA 70360
Phone: (985) 868-2630
Fax: (985) 872-3833

Slidell
1290 Seventh Street
Slidell, LA 70458
Phone: (985) 641-1272
Fax: (985) 781-6497

INDEPENDENT ACCOUNTANT'S REPORT ON APPLYING AGREED-UPON PROCEDURES

ST. BERNARD PARISH

December 4, 2025

Board of Trustees
Registrars of Voters Employees'
Retirement System
P.O. Box 1959
Gonzales, LA 70707

We have performed the procedures enumerated below on the participant data records of St. Bernard Parish for the year ended June 30, 2025. The Registrars of Voters Employees' Retirement System's (System) management is responsible for the completeness and accuracy of the participant data records.

The Registrars of Voters Employees' Retirement System has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of verifying the completeness and accuracy of the participant data records. 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) Review the applicable revised statutes pertaining to the contribution rates for employee and employer, the salary on which contribution rates are paid, and the eligibility for membership in the System.

We applied the above procedure, documenting the laws surrounding membership eligibility, eligible compensation, employer contribution rates, and employee contribution rates.

- 2) Obtain an understanding of the processes and controls used by the System to support the completeness and accuracy of the participant data that is provided to the actuary. Obtain an understanding of the processes and controls over the significant elements of participant data at St. Bernard Parish and determine the extent of testing required.

We applied the above procedure, documenting the processes and controls surrounding the participant data process of the System and St. Bernard Parish.

- 3) Obtain the latest to-date employer payroll journal and agree total contribution wages, total employee contributions withheld, and total employer contributions to the general ledger to verify completeness.

No findings were noted as a result of applying the above procedure.

- 4) Obtain the latest to-date employer payroll journal and agree contribution wages, employee contributions withheld, and employer contributions to the System's records.

No findings were noted as a result of applying the above procedure.

- 5) For a representative sample of employees, use St. Bernard Parish's payroll and personnel records to:

- a. Determine whether the employee is eligible for participation in the System;
- b. For the payroll period selected, trace gross salary or wages from the payroll journal to the general ledger
- c. Trace hours worked to a time card or time sheet;
- d. Trace pay rate to personnel file for authorization;
- e. Recompute wages based on hours worked and pay rate;
- f. Recompute employee and employer contributions based on eligible wages; and
- g. Trace employee wages and employee/employer contributions to the remittance report submitted to the System.

No findings were noted as a result of applying the above procedures.

- 6) Obtain the relevant participant demographic data from a sample of eligible employees' personnel files and agree to the System's records and data provided to the actuary, consisting of birth date, gender, and hire date.

No findings were noted as a result of applying the above procedures.

- 7) Review the payroll register for one month and determine if retirement withholdings are reported on all employees. For any employees who do not have retirement withholdings, investigate the reason to ensure that employees were properly not enrolled in the System based on the relevant rules, laws, and regulations of the System.

No findings were noted as a result of applying the above procedure.

We were engaged by the Registrars of Voters Employees' Retirement System 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 the completeness and accuracy of the participant data records. 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 Registrars of Voters Employees' Retirement System 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 for the information and use of the Registrars of Voters Employees' Retirement System, is not intended to be, and should not be used by anyone other than those specified parties.

Duplantier, Shapreau, Hogan and Gaher, LLP
Metairie, Louisiana

Lindsay J. Calub, CPA, LLC
Michelle H. Cunningham, CPA
Grady C. Lloyd, III, CPA
Robynn P. Beck, CPA
J. Patrick Butler, III, CPA
Wesley D. Wade, CPA

Heather M. Jovanovich, CPA
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Gregory J. Binder, IT Director
Colleen A. Casey, CPA
Jason C. Montegut, CPA
J. Michael Flynn, III CPA

Metairie
3510 N. Causeway Blvd.
Suite 500
Metairie, LA 70002
Phone: (504) 586-8866
Fax: (504) 525-5888

Covington
220 Park Place
Suite 101
Covington, LA 70433
Phone: (985) 892-8776
Fax: (985) 892-0952

Houma
1340 W. Tunnel Blvd.,
Suite 412
Houma, LA 70360
Phone: (985) 868-2630
Fax: (985) 872-3833

Slidell
1290 Seventh Street
Slidell, LA 70458
Phone: (985) 641-1272
Fax: (985) 781-6497

INDEPENDENT ACCOUNTANT'S REPORT ON APPLYING AGREED-UPON PROCEDURES

LINCOLN PARISH

December 4, 2025

**Board of Trustees
Registrars of Voters Employees'
Retirement System
P.O. Box 1959
Gonzales, LA 70707**

We have performed the procedures enumerated below on the participant data records of Lincoln Parish for the year ended June 30, 2025. The Registrars of Voters Employees' Retirement System's (System) management is responsible for the completeness and accuracy of the participant data records.

The Registrars of Voters Employees' Retirement System has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of verifying the completeness and accuracy of the participant data records. 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) Review the applicable revised statutes pertaining to the contribution rates for employee and employer, the salary on which contribution rates are paid, and the eligibility for membership in the System.

We applied the above procedure, documenting the laws surrounding membership eligibility, eligible compensation, employer contribution rates, and employee contribution rates.

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- 2) Obtain an understanding of the processes and controls used by the System to support the completeness and accuracy of the participant data that is provided to the actuary. Obtain an understanding of the processes and controls over the significant elements of participant data at Lincoln Parish and determined the extent of testing required.

We applied the above procedure, documenting the processes and controls surrounding the participant data process of the System and Lincoln Parish.

- 3) Obtain the latest to-date employer payroll journal and agree total contribution wages, total employee contributions withheld, and total employer contributions to the general ledger to verify completeness.

No findings were noted as a result of applying the above procedure.

- 4) Obtain the latest to-date employer payroll journal and agree contribution wages, employee contributions withheld, and employer contributions to the System's records.

No findings were noted as a result of applying the above procedure.

- 5) For a representative sample of employees, use Lincoln Parish's payroll and personnel records to:

- a. Determine whether the employee is eligible for participation in the System;
- b. For the payroll period selected, trace gross salary or wages from the payroll journal to the general ledger
- c. Trace hours worked to a time card or time sheet;
- d. Trace pay rate to personnel file for authorization;
- e. Recompute wages based on hours worked and pay rate;
- f. Recompute employee and employer contributions based on eligible wages; and
- g. Trace employee wages and employee/employer contributions to the remittance report submitted to the System.

No findings were noted as a result of applying the above procedures.

- 6) Obtain the relevant participant demographic data from a sample of eligible employees' personnel files and agree to the System's records and data provided to the actuary, consisting of birth date, gender, and hire date.

We noted two instances in which there was a hire date discrepancy between what was reported by the System/Parish and the Actuary.

- 7) Review the payroll register for one month and determine if retirement withholdings are reported on all employees. For any employees who do not have retirement withholdings, investigate the reason to ensure that employees were properly not enrolled in the System based on the relevant rules, laws, and regulations of the System.

No findings were noted as a result of applying the above procedure.

We were engaged by the Registrars of Voters Employees' Retirement System 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 the completeness and accuracy of the participant data records. 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 Registrars of Voters Employees' Retirement System 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 for the information and use of the Registrars of Voters Employees' Retirement System, is not intended to be, and should not be used by anyone other than those specified parties.

Duplantier, Shapreau, Hogan and Gaher, LLP
Metairie, Louisiana

Lindsay J. Calub, CPA, LLC
Michelle H. Cunningham, CPA
Grady C. Lloyd, III, CPA
Robynn P. Beck, CPA
J. Patrick Butler, III, CPA
Wesley D. Wade, CPA

Heather M. Jovanovich, CPA
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Gregory J. Binder, IT Director
Colleen A. Casey, CPA
Jason C. Montegut, CPA
J. Michael Flynn, III CPA

Metairie
3510 N, Causeway Blvd.
Suite 500
Metairie, LA 70002
Phone: (504) 586-8866
Fax: (504) 525-5888

Covington
220 Park Place
Suite 101
Covington, LA 70433
Phone: (985) 892-8776
Fax: (985) 892-0952

Houma
1340 W. Tunnel Blvd.,
Suite 412
Houma, LA 70360
Phone: (985) 868-2630
Fax: (985) 872-3833

Slidell
1290 Seventh Street
Slidell, LA 70458
Phone: (985) 641-1272
Fax: (985) 781-6497

INDEPENDENT ACCOUNTANT'S REPORT ON APPLYING AGREED-UPON PROCEDURES

STATE OF LOUISIANA

December 4, 2025

Board of Trustees
Registrars of Voters Employees'
Retirement System
P.O. Box 1959
Gonzales, LA 70707

We have performed the procedures enumerated below on the participant data records of the State of Louisiana for the year ended June 30, 2025. The Registrars of Voters Employees' Retirement System's (System) management is responsible for the completeness and accuracy of the participant data records.

The Registrars of Voters Employees' Retirement System has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of verifying the completeness and accuracy of the participant data records. 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) Review the applicable revised statutes pertaining to the contribution rates for employee and employer, the salary on which contribution rates are paid, and the eligibility for membership in the System.

We applied the above procedure, documenting the laws surrounding membership eligibility, eligible compensation, employer contribution rates, and employee contribution rates.

- 2) Obtain an understanding of the processes and controls used by the System to support the completeness and accuracy of the participant data that is provided to the actuary. Obtain an understanding of the processes and controls over the significant elements of participant data at the State of Louisiana and determined the extent of testing required.

We applied the above procedure, documenting the processes and controls surrounding the participant data process of the System and the State of Louisiana.

- 3) Obtain the latest to-date employer payroll journal and agree total contribution wages, total employee contributions withheld, and total employer contributions to the general ledger to verify completeness.

No findings were noted as a result of applying the above procedure.

- 4) Obtain the latest to-date employer payroll journal and agree contribution wages, employee contributions withheld, and employer contributions to the System's records

No findings were noted as a result of applying the above procedure.

- 5) For a representative sample of employees, use the State of Louisiana's payroll and personnel records to:

- a. Determine whether the employee is eligible for participation in the System;
- b. For the payroll period selected, trace gross salary or wages from the payroll journal to the general ledger
- c. Trace hours worked to a time card or time sheet;
- d. Trace pay rate to personnel file for authorization;
- e. Recompute wages based on hours worked and pay rate;
- f. Recompute employee and employer contributions based on eligible wages; and
- g. Trace employee wages and employee/employer contributions to the remittance report submitted to the System.

No findings were noted as a result of applying the above procedures.

- 6) Obtain the relevant participant demographic data from a sample of eligible employees' personnel files and agree to the System's records and data provided to the actuary, consisting of birth date, gender, and hire date.

No findings were noted as a result of applying the above procedure.

- 7) Review the payroll register for one month and determine if retirement withholdings are reported on all employees. For any employees who do not have retirement withholdings, investigate the reason to ensure that employees were properly not enrolled in the System based on the relevant rules, laws, and regulations of the System.

No findings were noted as a result of applying the above procedure.

We were engaged by the Registrars of Voters Employees' Retirement System 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 the completeness and accuracy of the participant data records. 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 Registrars of Voters Employees' Retirement System 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 for the information and use of the Registrars of Voters Employees' Retirement System, is not intended to be, and should not be used by anyone other than those specified parties.

Duplantier, Shapreau, Hogan and Gaher, LLP

Metairie, Louisiana

Lindsay J. Calub, CPA, LLC
Michelle H. Cunningham, CPA
Grady C. Lloyd, III, CPA
Robynn P. Beck, CPA
J. Patrick Butler, III, CPA
Wesley D. Wade, CPA

Heather M. Jovanovich, CPA
Terri L. Kitto, CPA
Gregory J. Binder, IT Director
Colleen A. Casey, CPA
Jason C. Montegut, CPA
J. Michael Flynn, III CPA

Metairie
3510 N, Causeway Blvd.
Suite 500
Metairie, LA 70002
Phone: (504) 586-8866
Fax: (504) 525-5888

Covington
220 Park Place
Suite 101
Covington, LA 70433
Phone: (985) 892-8776
Fax: (985) 892-0952

Houma
1340 W. Tunnel Blvd.,
Suite 412
Houma, LA 70360
Phone: (985) 868-2630
Fax: (985) 872-3833

Slidell
1290 Seventh Street
Slidell, LA 70458
Phone: (985) 641-1272
Fax: (985) 781-6497

INDEPENDENT ACCOUNTANT'S REPORT ON APPLYING AGREED-UPON PROCEDURES

CAMERON PARISH

December 4, 2025

Board of Trustees
Registrars of Voters Employees'
Retirement System
P.O. Box 1959
Gonzales, LA 70707

We have performed the procedures enumerated below on the participant data records of Cameron Parish for the year ended June 30, 2025. The Registrars of Voters Employees' Retirement System's (System) management is responsible for the completeness and accuracy of the participant data records.

The Registrars of Voters Employees' Retirement System has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of verifying the completeness and accuracy of the participant data records. 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) Review the applicable revised statutes pertaining to the contribution rates for employee and employer, the salary on which contribution rates are paid, and the eligibility for membership in the System.

We applied the above procedure, documenting the laws surrounding membership eligibility, eligible compensation, employer contribution rates, and employee contribution rates.

- 2) Obtain an understanding of the processes and controls used by the System to support the completeness and accuracy of the participant data that is provided to the actuary. Obtain an understanding of the processes and controls over the significant elements of participant data at Cameron Parish and determined the extent of testing required.

We applied the above procedures documenting the procedures and controls surrounding the participant data processes of the System and Cameron Parish.

- 3) Obtain the latest to-date employer payroll journal and agree total contribution wages, total employee contributions withheld, and total employer contributions to the general ledger to verify completeness.

No findings were noted as a result of applying the above procedure.

- 4) Obtain the latest available monthly employer payroll journal and agree contribution wages, employee contributions, and employer contributions to the System's records.

No findings were noted as a result of applying the above procedure.

- 5) For a representative sample of employees, use Cameron Parish's payroll and personnel records to:

- a. Determine whether the employee is eligible for participation in the System;
- b. For the payroll period selected, trace gross salary or wages from the payroll journal to the general ledger
- c. Trace hours worked to a time card or time sheet;
- d. Trace pay rate to personnel file for authorization;
- e. Recompute wages based on hours worked and pay rate;
- f. Recompute employee and employer contributions based on eligible wages; and
- g. Trace employee wages and employee/employer contributions to the remittance report submitted to the System.

No findings were noted as a result of applying the above procedures.

- 6) Obtain the relevant participant demographic data from a sample of eligible employees' personnel files and agree to the System's records and data provided to the actuary, consisting of birth date, gender, and hire date.

We noted one instance in which there was a hire date discrepancy between what was reported by the System/Parish and the Actuary.

- 7) Review the payroll register for one month and determine if retirement withholdings are reported on all employees. For any employees who do not have retirement withholdings, investigate the reason to ensure that employees were properly not enrolled in the System based on the relevant rules, laws, and regulations of the System

No findings were noted as a result of applying the above procedure.

We were engaged by the Registrars of Voters Employees' Retirement System 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 the completeness and accuracy of the participant data records. 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 Registrars of Voters Employees' Retirement System 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 for the information and use of the Registrars of Voters Employees' Retirement System, is not intended to be, and should not be used by anyone other than those specified parties.

Duplantier, Shapreau, Hogan and Okaher, LLP

Metairie, Louisiana

Lindsay J. Calub, CPA, LLC
Michelle H. Cunningham, CPA
Grady C. Lloyd, III, CPA
Robynn P. Beck, CPA
J. Patrick Butler, III, CPA
Wesley D. Wade, CPA

Heather M. Jovanovich, CPA
Terri L. Kitto, CPA
Gregory J. Binder, IT Director
Colleen A. Casey, CPA
Jason C. Montegut, CPA
J. Michael Flynn, III CPA

Metairie
3510 N, Causeway Blvd.
Suite 500
Metairie, LA 70002
Phone: (504) 586-8866
Fax: (504) 525-5888

Covington
220 Park Place
Suite 101
Covington, LA 70433
Phone: (985) 892-8776
Fax: (985) 892-0952

Houma
1340 W. Tunnel Blvd.,
Suite 412
Houma, LA 70360
Phone: (985) 868-2630
Fax: (985) 872-3833

Slidell
1290 Seventh Street
Slidell, LA 70458
Phone: (985) 641-1272
Fax: (985) 781-6497

INDEPENDENT ACCOUNTANT'S REPORT ON APPLYING AGREED-UPON PROCEDURES

BEAUREGARD PARISH

December 4, 2025

Board of Trustees
Registrars of Voters Employees'
Retirement System
P.O. Box 1959
Gonzales, LA 70707

We have performed the procedures enumerated below on the participant data records of Beauregard Parish for the year ended June 30, 2025. The Registrars of Voters Employees' Retirement System's (System) management is responsible for the completeness and accuracy of the participant data records.

The Registrars of Voters Employees' Retirement System has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of verifying the completeness and accuracy of the participant data records. 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) Review the applicable revised statutes pertaining to the contribution rates for employee and employer, the salary on which contribution rates are paid, and the eligibility for membership in the System.

We applied the above procedure, documenting the laws surrounding membership eligibility, eligible compensation, employer contribution rates, and employee contribution rates.

- 2) Obtain an understanding of the processes and controls used by the System to support the completeness and accuracy of the participant data that is provided to the actuary. Obtain an understanding of the processes and controls over the significant elements of participant data at Beauregard Parish and determined the extent of testing required.

We applied the above procedure, documenting the processes and controls surrounding the participant data process of the System and Beauregard Parish.

- 3) Obtain the latest to-date employer payroll journal and agree total contribution wages, total employee contributions withheld, and total employer contributions to the general ledger to verify completeness.

No findings were noted as a result of applying the above procedure.

- 4) Obtain the latest available monthly employer payroll journal and agree contribution wages, employee contributions, and employer contributions to the System's records.

No findings were noted as a result of applying the above procedure.

- 5) For a representative sample of employees, use Beauregard Parish's payroll and personnel records to:

- a. Determine whether the employee is eligible for participation in the System;
- b. For the payroll period selected, trace gross salary or wages from the payroll journal to the general ledger
- c. Trace hours worked to a time card or time sheet;
- d. Trace pay rate to personnel file for authorization;
- e. Recompute wages based on hours worked and pay rate;
- f. Recompute employee and employer contributions based on eligible wages; and
- g. Trace employee wages and employee/employer contributions to the remittance report submitted to the System.

No findings were noted as a result of applying the above procedures.

- 6) Obtain the relevant participant demographic data from a sample of eligible employees' personnel files and agree to the System's records and data provided to the actuary, consisting of birth date, gender, and hire date.

We noted one instance in which there was a birth date discrepancy between what was reported by the System/Parish and the Actuary.

- 7) Review the payroll register for one month and determine if retirement withholdings are reported on all employees. For any employees who do not have retirement withholdings, investigate the reason to ensure that employees were properly not enrolled in the System based on the relevant rules, laws, and regulations of the System

No findings were noted as a result of applying the above procedure.

We were engaged by the Registrars of Voters Employees' Retirement System 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 the completeness and accuracy of the participant data records. 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 Registrars of Voters Employees' Retirement System 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 for the information and use of the Registrars of Voters Employees' Retirement System, is not intended to be, and should not be used by anyone other than those specified parties.

Duplantier, Shapreau, Hogan and Gaher, LLP

Metairie, Louisiana

Lindsay J. Calub, CPA, LLC
Michelle H. Cunningham, CPA
Grady C. Lloyd, III, CPA
Robynn P. Beck, CPA
J. Patrick Butler, III, CPA
Wesley D. Wade, CPA

Heather M. Jovanovich, CPA
Terri L. Kitto, CPA
Gregory J. Binder, IT Director
Colleen A. Casey, CPA
Jason C. Montegut, CPA
J. Michael Flynn, III CPA

Metairie
3510 N, Causeway Blvd.
Suite 500
Metairie, LA 70002
Phone: (504) 586-8866
Fax: (504) 525-5888

Covington
220 Park Place
Suite 101
Covington, LA 70433
Phone: (985) 892-8776
Fax: (985) 892-0952

Houma
1340 W. Tunnel Blvd.,
Suite 412
Houma, LA 70360
Phone: (985) 868-2630
Fax: (985) 872-3833

Slidell
1290 Seventh Street
Slidell, LA 70458
Phone: (985) 641-1272
Fax: (985) 781-6497

INDEPENDENT ACCOUNTANT'S REPORT ON APPLYING AGREED-UPON PROCEDURES

VERNON PARISH

December 4, 2025

Board of Trustees
Registrars of Voters Employees'
Retirement System
P.O. Box 1959
Gonzales, LA 70707

We have performed the procedures enumerated below on the participant data records of Vernon Parish for the year ended June 30, 2025. The Registrars of Voters Employees' Retirement System's (System) management is responsible for the completeness and accuracy of the participant data records.

The Registrars of Voters Employees' Retirement System has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of verifying the completeness and accuracy of the participant data records. 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) Review the applicable revised statutes pertaining to the contribution rates for employee and employer, the salary on which contribution rates are paid, and the eligibility for membership in the System.

We applied the above procedure, documenting the laws surrounding membership eligibility, eligible compensation, employer contribution rates, and employee contribution rates.

- 2) Obtain an understanding of the processes and controls used by the System to support the completeness and accuracy of the participant data that is provided to the actuary. Obtain an understanding of the processes and controls over the significant elements of participant data at Vernon Parish and determined the extent of testing required.

We applied the above procedure, documenting the processes and controls surrounding the participant data process of the System and Vernon Parish.

- 3) Obtain the latest to-date employer payroll journal and agree total contribution wages, total employee contributions withheld, and total employer contributions to the general ledger to verify completeness.

No findings were noted as a result of applying the above procedure.

- 4) Obtain the latest available monthly employer payroll journal and agree contribution wages, employee contributions, and employer contributions to the System's records.

No findings were noted as a result of applying the above procedure.

- 5) For a representative sample of employees, use Vernon Parish's payroll and personnel records to:

- a. Determine whether the employee is eligible for participation in the System;
- b. For the payroll period selected, trace gross salary or wages from the payroll journal to the general ledger
- c. Trace hours worked to a time card or time sheet;
- d. Trace pay rate to personnel file for authorization;
- e. Recompute wages based on hours worked and pay rate;
- f. Recompute employee and employer contributions based on eligible wages; and
- g. Trace employee wages and employee/employer contributions to the remittance report submitted to the System.

No findings were noted as a result of applying the above procedures.

- 6) Obtain the relevant participant demographic data from a sample of eligible employees' personnel files and agree to the System's records and data provided to the actuary, consisting of birth date, gender, and hire date.

We noted one instance in which there was a birth date discrepancy between what was reported by the System/Parish and the Actuary.

- 7) Review the payroll register for one month and determine if retirement withholdings are reported on all employees. For any employees who do not have retirement withholdings, investigate the reason to ensure that employees were properly not enrolled in the System based on the relevant rules, laws, and regulations of the System

No findings were noted as a result of applying the above procedure.

We were engaged by the Registrars of Voters Employees' Retirement System 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 the completeness and accuracy of the participant data records. 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 Registrars of Voters Employees' Retirement System 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 for the information and use of the Registrars of Voters Employees' Retirement System, is not intended to be, and should not be used by anyone other than those specified parties.

Duplantier, Shapreau, Hogan and Gaher, LLP

Metairie, Louisiana