
**UNITED STATES
SECURITIES AND EXCHANGE COMMISSION**
WASHINGTON, D.C. 20549

FORM 8-K

CURRENT REPORT
Pursuant to Section 13 or 15(d) of The Securities Exchange Act of 1934

December 14, 2023
Date of Report (Date of earliest event reported)

Red River Bancshares, Inc.
(Exact Name of Registrant as Specified in Charter)

Louisiana
(State or Other Jurisdiction
of Incorporation)

001-38888
(Commission
File Number)

72-1412058
(IRS Employer
Identification No.)

1412 Centre Court Drive, Suite 301, Alexandria, Louisiana
(Address of Principal Executive Offices)

71301
(Zip Code)

(318) 561-4000

Registrant's telephone number, including area code

Check the appropriate box below if the Form 8-K filing is intended to simultaneously satisfy the filing obligation of the registrant under any of the following provisions:

- Written communications pursuant to Rule 425 under the Securities Act (17 CFR 230.425)
- Soliciting material pursuant to Rule 14a-12 under the Exchange Act (17 CFR 240.14a-12)
- Pre-commencement communications pursuant to Rule 14d-2(b) under the Exchange Act (17 CFR 240.14d-2(b))
- Pre-commencement communications pursuant to Rule 13e-4(c) under the Exchange Act (17 CFR 240.13e-4(c))

Securities registered pursuant to Section 12(b) of the Act:

Title of each class	Trading Symbol(s)	Name of each exchange on which registered
Common Stock, no par value	RRBI	The Nasdaq Stock Market, LLC

Indicate by check mark whether the registrant is an emerging growth company as defined in Rule 405 of the Securities Act of 1933 (§230.405 of this chapter) or Rule 12b-2 of the Securities Exchange Act of 1934 (§240.12b-2 of this chapter).

Emerging growth company

If an emerging growth company, indicate by check mark if the registrant has elected not to use the extended transition period for complying with any new or revised financial accounting standards provided pursuant to Section 13(a) of the Exchange Act.

Item. 4.01 Changes in Registrant's Certifying Accountant.

Postlethwaite & Netterville, APAC ("P&N"), the independent registered public accounting firm of Red River Bancshares, Inc. (the "Company"), was acquired by EisnerAmper, effective May 21, 2023. Following the acquisition, the Company continued to receive auditing services from P&N under its engagement letter with P&N.

P&N has notified the Company that P&N expects to cease performing independent audits as P&N imminently, and that those services will transition to EisnerAmper. Accordingly, on December 14, 2023, the Audit Committee of the Company's Board of Directors approved the engagement of EisnerAmper as P&N's successor independent registered public accounting firm for the fiscal year ending December 31, 2023. The engagement letter with EisnerAmper was completed on December 15, 2023.

The audit reports of P&N on the Company's consolidated financial statements for the years ended December 31, 2022 and 2021, did not contain an adverse opinion or a disclaimer of opinion and were not qualified or modified as to uncertainty, audit scope, or accounting principles.

During the years ended December 31, 2022 and 2021, and the subsequent interim periods through December 14, 2023, there have been no "disagreements" (within the meaning of Item 304(a)(1)(iv) of Regulation S-K and the related instructions) with P&N on any matter of accounting principles or practices, financial statement disclosure, or auditing scope or procedure, which disagreements if not resolved to the satisfaction of P&N would have caused P&N to make reference thereto in its reports on the consolidated financial statements for such years. During the fiscal years ended December 31, 2022 and 2021, and through December 14, 2023, there have been no "reportable events" (as defined in Item 304(a)(1)(v) of Regulation S-K).

During the years ended December 31, 2022 and 2021, and the subsequent interim periods through December 14, 2023, neither the Company nor anyone on its behalf consulted EisnerAmper regarding either: (i) the application of accounting principles to a specified transaction, either completed or proposed, or the type of audit opinion that might be rendered on the Company's financial statements, and neither a written report was provided to the Company nor oral advice was provided that EisnerAmper concluded was an important factor considered by the Company in reaching a decision as to the accounting, auditing, or financial reporting issue; or (ii) any matter that was either the subject of a "disagreement" (within the meaning of Item 304(a)(1)(iv) of Regulation S-K and the related instructions) or "reportable event" (as defined in Item 304(a)(1)(v) of Regulation S-K).

The Company provided P&N with a copy of the disclosure it is making herein in response to Item 304(a) of Regulation S-K, and requested that P&N furnish the Company with a copy of its letter addressed to the Securities and Exchange Commission (the "SEC"), pursuant to Item 304(a)(3) of Regulation S-K, stating whether or not P&N agrees with the statements related to them made by the Company in this Current Report on Form 8-K. A copy of P&N's letter to the SEC dated December 15, 2023, is attached hereto as Exhibit 16.1, which is incorporated herein by reference.

Item. 9.01 Financial Statements and Exhibits.

(d) Exhibits. The following are furnished as exhibits to this Current Report on Form 8-K.

Exhibit Number	Description of Exhibit
16.1	Letter from P&N dated December 15, 2023
104	Cover Page Interactive Data File (embedded within the Inline XBRL document).

SIGNATURES

Pursuant to the requirements of the Securities Exchange Act of 1934, the registrant has duly caused this report to be signed on its behalf by the undersigned hereunto duly authorized.

Dated: December 19, 2023

RED RIVER BANCSHARES, INC.

By: /s/ Isabel V. Carriere
Isabel V. Carriere, CPA, CGMA
Executive Vice President, Chief Financial Officer, and Assistant Corporate Secretary
(Principal Financial Officer and Principal Accounting Officer)



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A Professional Accounting Corporation

December 15, 2023

Securities and exchange commission
Washington, D.C. 20549

Commissioners:

We have read item 4.01 of form 8-k dated December 14, 2023 of Red River Bancshares, inc. and are in agreement with the statements contained therein as it regards our firm.

Postlethwaite & Netterville

