

**INDEPENDENT ACCOUNTANTS' REPORT
ON APPLYING AGREED-UPON PROCEDURES**

To the Honorable Mayor and Members of
the Commission Council
City of Donaldsonville, Louisiana

We have performed the procedure enumerated below on the accuracy and completeness of the electronic submission into the U.S. Department of Housing and Urban Development Real Estate Assessment Center (REAC) of the City of Donaldsonville's information as of and for the year ended June 30, 2017. The City of Donaldsonville's management is responsible for the accuracy and completeness of the electronic submission.

The City of Donaldsonville has agreed to and acknowledged that the procedure performed is appropriate to meet the intended purpose of the agreement which is to determine whether the electronic submission of certain information agrees with the related documents included within the OMB Uniform Guidance reporting package and electronically submitted into the U.S. Department of Housing and Urban Development REAC system. This report may not be suitable for any other purpose. The procedure 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 the procedures performed are appropriate for their purposes.

The procedure and associated finding is as follows:

- 1) We compared the electronic submission of the items listed in the "UFRS Rule Information" column with the corresponding printed documents listed in the "Hard Copy Documents" column of Schedule 1 attached.

Finding: The results of performance of our agreed-upon procedure indicate agreement or non-agreement of the electronically submitted information and hard copy documents as shown in the chart below of Schedule 1 attached.

We were engaged by the City of Donaldsonville 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 Comptroller General of the United States. We were not engaged to and did not conduct an audit or review engagement, the objective of which would be the expression of an opinion or conclusion, respectively, on if the electronic submission of certain information agrees with the related documents included within the OMB Uniform Guidance reporting package and electronically submitted into the U.S. Department of Housing and Urban Development REAC system. 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 City of Donaldsonville and meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our agreed-upon procedures engagement.

The purpose of this report is to describe the procedure performed and the results of the procedure. Accordingly, this report is not suitable for any other purpose. This report is intended solely for the information and use of the City of Donaldsonville and the U.S. Department of Housing and Urban Development REAC, and is not intended to be and should not be used by anyone other than these specified parties.

Postlethwaite & Netterville

Donaldsonville, Louisiana
August 18, 2021



Schedule 1

Schedule of Procedures Required by U.S. Department of Housing and Urban Development, Real Estate Assessment Center (REAC)

Compare the electronic submission of the items listed in the “UFRS Rule Information” column with the corresponding printed documents listed in the “Hard Copy Documents” column as shown in the chart below.

UFRS Rule Information	Hard Copy Documents	Findings
Balance Sheet, Revenue and Expense (data line items 111 to 11210)	Financial Data Schedule of component unit	Agrees
Footnotes (data element G5000-010)	Footnotes to audited basic financial statements of the reporting entity	Agrees
Type of Opinion on FDS (data element G3100-040)	Auditor’s supplemental report on FDS	Agrees