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February 3, 2001

Mayor Tom Crocker of Haynesville
 Town of Haynesville City Council
 Town of Haynesville City Attorney, Daniel W. Newell
 Louisiana State Police
 Louisiana Legislative Auditors

I have performed the procedure enumerated below, which was agreed to by the Mayor Tom Crocker of Haynesville, Town of Haynesville City Council, Town of Haynesville City Attorney, Daniel W. Newell, Louisiana State Police, and the Louisiana Legislative Auditors, solely to assist you with respect to comparing money collected as to money deposited into proper bank accounts of the water system, occupational license and property tax. This engagement to apply agreed-upon procedures was performed in accordance with standards established by the American Institute of Certified Public Accountants. The sufficiency of the procedures is solely the responsibility of the specified users of the report. Consequently, I make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

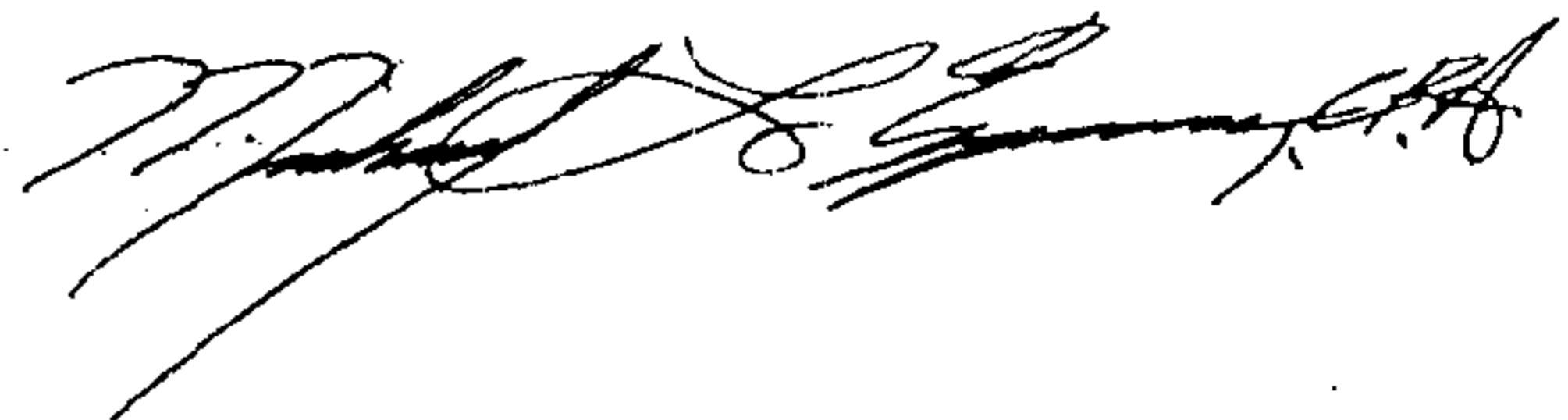
The Town of Haynesville clerk office provided for my procedures documentation that represented monies received by the town for water collections, occupational license collections, and property tax collections for the fiscal year ended June 30, 1997 as well as monthly bank statements for the same period. With the information presented, comparison of receipts and deposits to bank accounts were made. The results of the comparisons are provided in the attached Comparison of Receipts from Water Utilities, Occupational Licenses, and Property Taxes to What Was Deposited per Bank Statements For the Fiscal Year Ended June 30, 1997.

I was not engaged to, and did not, perform an audit, the objective of which would be the expression of an opinion on the specified elements, accounts, or items. Accordingly, I do not express such an opinion. Had I performed additional procedures, other matters might have come to my attention that would have been reported to you.

This report is intended solely for the use of the specified users listed above and should not be used by those who have not agreed to the procedures and taken responsibility for the sufficiency of the procedures for their purposes.

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the entity and other appropriate public officials. The report is available for public inspection at the Baton Rouge office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date: 02/28/01



Town of Haynesville
 Comparison of Receipts From Water Utilities
 Occupational Licenses, and Property Taxes
 To What Was Deposited Per Bank Statements
 For the Fiscal Year Ended June 30, 1997

	Recorded as Received	Amounts Traced to Bank Statements	Unaccounted or Missing Money
Water Utilities	\$634,926	\$576,573	58,353
Occupational Licenses	54,394	50,620	3,774
Property Taxes	97,511	83,503	14,008
Total	\$786,831	\$710,696	\$76,135

Water Utilities: Balancing worksheets were used to track money collected to bank statements.

Occupational Licenses: Receipt books for licenses were used to track money collected to bank statements.

Property Taxes: Individual receipts were totaled twice to compare to deposit total for fiscal year.

"See accountant's agreed-upon procedures report"