

MICHAEL L. EPPERSON  
CERTIFIED PUBLIC ACCOUNTANT  
720 MAIN ST. - MINDEN, LA. 71055  
TELEPHONE 377-2143

November 13, 2001

Mayor Mickey Mayfield 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 Mickey Mayfield 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.

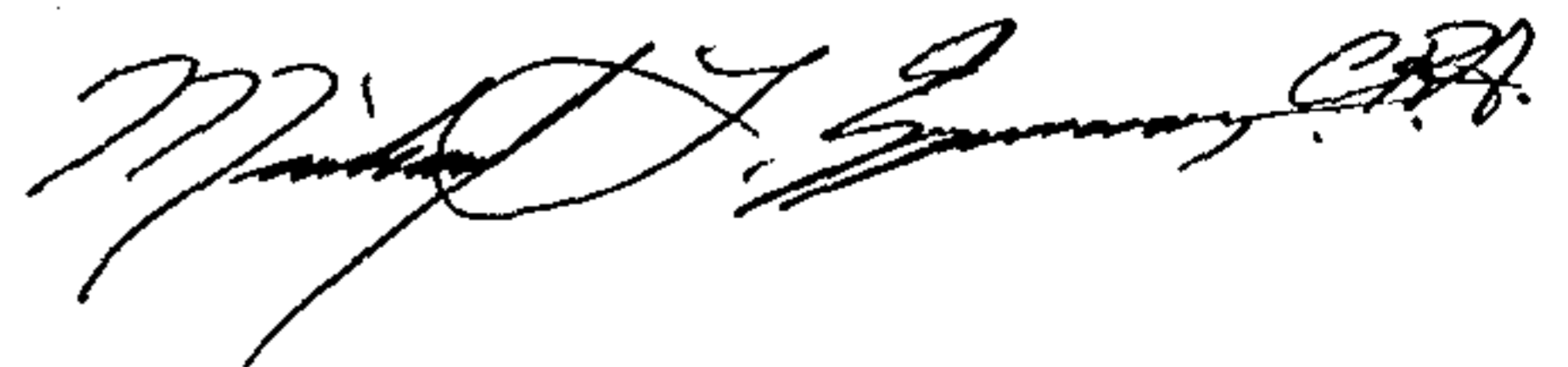
The Town of Haynesville clerk office provided for my procedures documentation that represented monies received by the town for occupational license collections and property tax collections for the fiscal year ended June 30, 1993 as well as monthly bank statements for the same period. With the information 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 Occupational Licenses and Property Taxes to What Was Deposited per Bank Statements  
For the Fiscal Year Ended June 30, 1993.

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 11/28/01



RECEIVED  
LEGISLATIVE AUDITOR  
NOV 16 11:03 AM '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, 1993

|                       | Recorded<br>as<br>Received | Amounts<br>Traced to<br>Bank<br>Statements | Unaccounted<br>or<br>Missing<br>Money |
|-----------------------|----------------------------|--|---------------------------------------|
| Occupational Licenses | \$19,415                   | \$19,415                                   | \$0                                   |
| Property Taxes        | 92,657                     | 86,042                                     | 6,615                                 |
| <b>Total</b>          | <b>\$112,072</b>           | <b>\$105,457</b>                           | <b>\$6,615</b>                        |

Occupational Licenses: Receipt books for licenses were used to track money collected to bank statements. Not all receipt books were available for this report. Several books were not located.

Property Taxes: Individual receipts were totaled twice to compare to deposit total for fiscal year. All twelve months were available for this report.

"See accountant's agreed-upon procedures report"