



Bourgeois Bennett

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**INDEPENDENT ACCOUNTANT'S REPORT ON  
APPLYING AGREED-UPON PROCEDURES**

To the Board of Commissioners,  
Consolidated Waterworks District No. 1 of  
the Parish of Terrebonne,  
State of Louisiana,  
Houma, Louisiana.

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the audited, or reviewed, 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 **FEB 26 1997**

We have performed the procedures enumerated below, which were agreed to by the Consolidated Waterworks District No. 1 (the District) and the Board of Commissioners, solely to assist you with respect to the cash and securities of the District for the period July 1, 1996 to June 30, 1996. 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 District. Consequently, we 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.

Our procedures and findings are as follows:

1. We traced beginning cash balances in the general ledger to our workpapers of the last review and found them to be in agreement.
2. We counted cash in the registers and reconciled it to your daily work as of the close of business on July 8, 1996.
3. We counted petty cash and agreed it to the general ledger.
4. We reconciled all bank accounts for the month of June and agreed the reconciled balances to the general ledger.
5. We footed the cash account in the general ledger for the Health Benefits Fund and found it to be correct.
6. We footed the cash receipts' and cash disbursements' registers for June 1996 for the Water System Fund and found the registers to be correct.

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7. We traced the cash receipts and cash disbursements to the general ledger for the month and fund chosen in procedure six and found them to be in agreement.
8. We selected a sample of 25 checks from the Water System Fund and compared cancelled checks and supporting documents and found no deviations from attributes tested.
9. We compared cancelled checks for the month of June, 1996 to the check register for the Payroll Account, Meter Deposit Account, Water System Fund Account, Group Medical Insurance Account, and Health Benefit Account, and found no exceptions.
10. We compared cancelled checks and deposits for the period since the last review for the Bond Reserve Account, Depreciation and Contingencies Account, Surplus Fund Account, the Construction Fund Account, the Revenue Bond Sinking Fund Account and the Unrestricted Construction Fund Account to the registers and to supporting documents and found no exceptions.
11. We scanned client-prepared bank reconciliations for correctness and found no exceptions.
12. We compared canceled checks not clearing the last review to the January, 1996's bank statements and found no exceptions.
13. We acquired copies of securities, scheduled activity for the period, compared activity to bank statements and agreed the information to the general ledger and found no exceptions.
14. We performed the following cash receipts procedures for one day of receipts per month (January 11, 1996; February 23, 1996, March 28, 1996, April 4, 1996, May 14, 1996 and June 25, 1996):
  - a) Footed teller 8's recap for June 27, 1996
  - b) Traced teller transaction recap to daily cash recap then traced to recap by service
  - c) Traced to cash receipts' register and daily cash reports
  - d) Footed the daily cash reports.
  - We found no exceptions in the above testing.
15. Performed trend analysis.

We were 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, we do not express such an opinion. Also, we express no opinion on the District's internal control system over financial reporting or any part thereof. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the use of the District, 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. However, this report is a matter of public record and its distribution is not limited.

Respectfully,

*Bourgeois Bennett, L.L.C.*

Certified Public Accountants

Houma, La.,  
July 11, 1996.