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Certified Public Accountants

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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.

*Bougein Bennett, LLC*

Certified Public Accountants

Houston, La.,  
February 6, 1998.

CS-01-000

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*Bougein Bennett, LLC*

Certified Public Accountants

Itouba, La.,  
February 6, 1998.

CS-01-000

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Certified Public Accountants

Itouba, La.,  
February 6, 1998.

CS-01-000

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*Bougein Bennett, LLC*

Certified Public Accountants

Houma, La.,  
February 6, 1998.

CS-98-000

5. We scanned client-prepared bank reconciliations for the period ended July 1, 1997 to December 31, 1997 for correctness and found no exceptions.
6. We footed the cash account in the general ledger for the Unrestricted Construction Fund for the period July 1, 1997 to December 31, 1997 and found it to be correct.
7. We footed the cash receipts' and cash disbursements' registers for October 1997 for the Unrestricted Construction Fund and found the registers to be correct.
8. We traced the cash receipts and cash disbursements to the general ledger for October 1997 for the Unrestricted Construction Fund and found the records to be in agreement.
9. We performed the following teller cash receipt procedures for receipts of July 7, 1997, August 20, 1997, September 25, 1997, October 6, 1997, November 7, 1997 and December 18, 1997:
  - a) Footed teller 1's recap for July 7, 1997
  - 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.
10. We reconciled all bank accounts for December 1997 and agreed the reconciled balances to the general ledger.
11. We examined cancelled checks for December 31, 1997 for the Payroll Account, Motor Deposit Account, Water System Fund Account, Group Medical Insurance Account, and Health Benefit Account and found no exceptions.
12. We compared cancelled checks not clearing the December 1997's bank statement to the January 1998's bank statements and found no exceptions.
13. We counted cash in the registers and reconciled it to year daily work as of the close of business on January 9, 1998.
14. We counted petty cash as of January 9, 1998 and agreed it to the general ledger.
15. We acquired copies of securities, scheduled activity for the period ended July 1, 1997 to December 31, 1997, compared activity to bank statements and agreed the information to the general ledger and found no exceptions.
16. Performed trend analysis.
17. We reviewed the 1998 budget.



Ernst & Young

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

20000125  
10/19/97

20000125

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 this report has been furnished to the parish, or political entity, and to its governing officials. This report is available for public inspection at the District Office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Reliance Date 10/15/1997

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, 1997 to December 31, 1997. 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 engagement (June 30, 1997) and found them to be in agreement.
2. We compared cancelled checks not clearing the June 1997's bank statements to the July 1997's bank statements.
3. We selected a sample of 25 checks from the Water System Fund for the period July 1, 1997 to December 31, 1997 and compared cancelled checks to supporting documents and found no deviations from attributes tested.
4. We compared cancelled checks and deposits for the period ended July 1, 1997 to December 31, 1997 for the Bond Reserve Account, Depreciation and Contingencies Account, Surplus Fund Account, the Revenue Bond Sinking Fund Account and the Unrestricted Construction Fund Account to the bank statements and to supporting documents and found no exceptions.