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**Bourgeois Bennett**

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

To the Parish President and the  
Terrebonne Parish Council,  
Houma, Louisiana.

We have performed the procedures enumerated below, which were agreed to by the Terrebonne Parish Consolidated Government, solely to assist the users in evaluating management's assertion about Terrebonne Parish Consolidated Government's compliance with the Louisiana Environmental Regulatory Code RS 33:VII. Subchapter E. Section 727 Financial Assurance/Insurance Requirements during the year ended December 31, 1997, included in the accompanying letter to the Louisiana Department of Environmental Quality, dated January 27, 1999 (the Letter). This agreed-upon procedures engagement was performed in accordance with standards established by the American Institute of Certified Public Accountants. The sufficiency of these procedures is solely the responsibility of the specified users of the report. 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.

1. Determine that the information provided in the Letter is in accordance with the guidelines set forth in Louisiana Environmental Regulatory Code LAC Louisiana Administrative Code RS 33:VII. Subchapter E. Section 727, Financial Assurance/Insurance Requirements (the Code) for a Type III facility.
2. Compare the wording of the Letter submitted by the chief financial officer to the instructions described in the Code for permit holders using LAC 33:VII.727.A.1 and A.2.
3. Determine that the Letter is complete for required information.
4. Determine that all funds included in the Letter are available for use as landfill closure and post-closure costs and all funds available were included.
5. Verify the accuracy of amounts reported in the Letter by agreeing to audited financial statements for the year ended December 31, 1997.

1340 West Tunnel Blvd., Suite 430  
P.O. Box 2168  
Houma, LA 70361-2168  
Phone (504) 868-0139  
Fax (504) 879-1949

Certified Public Accountants | Consultants  
A Limited Liability Company | P.O. Box 60600  
New Orleans, LA 70160-0600  
Heritage Plaza, Suite 800  
Phone (504) 831-4949  
Fax (504) 833-9093

504 West Second Street  
P.O. Box 1205  
Thibodaux, LA 70302-1205  
Phone (504) 447-5243

6. Determine that the accounts are accurately classified in all calculations presented in the Letter.
7. Recalculate all computations specified in the Letter as having been derived from the independently audited, 1997 financial statements.
8. Verify the accuracy of all statements in the Letter.

In connection with the above procedures, no matters came to our attention that caused us to believe that the data, specified in the Letter by the chief financial officer as having been derived from the independently audited financial statements, should be adjusted.

We were not engaged to, and did not, perform an examination, the objective of which would be the expression of an opinion on management's assertion. Accordingly, we do not express such an opinion. 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 Terrebonne Parish Consolidated Government 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.

*Bourgeois Bennett, L.L.C.*

Certified Public Accountants.

Houma, La.,  
February 1, 1999.