

Jim H. Stevens, Jr. & Company, L.L.P.

Certified Public Accountants

209 E. Church Street
Springhill, Louisiana 71075

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Bill W. Smith, CPA
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To the Honorable Jerry Stephens, Chief of Police - Retired;
the Honorable Johnny Herrington, Mayor
and the Board of Alderman
City of Springhill
Springhill, Louisiana

We have applied certain agreed-upon procedures, as described below, to accounting records of the City of Springhill, Louisiana Police Department, as requested by the Honorable Jerry Stephens, Chief of Police - Retired, and approved by the Honorable Johnny Herrington, Mayor in our engagement letter dated December 28, 1998. It is understood that this report is solely for your information and the information of the Honorable Jerry Stephens. Our procedures and findings are as follows:

- a. We proofed the bank reconciliations' on deposits with the Regions Bank for the funds administered by the police department to the balances in the respective general ledger accounts, or to balances maintained by the police department. Following is a summary of those accounts:

| | <u>Reconciled Balance</u> | <u>Balance Per Books</u> | <u>Difference</u> |
|----------------------------|-------------------------------|------------------------------|--------------------|
| General Fund: | | | |
| Regions Bank: | | | |
| Police Bond Account | 19,700.83 | 19,700.83 | 0.00 |
| Police DEA Account | 5,385.16 | 5,385.16 | 0.00 |
| Police Supervision Account | 2,934.58 | 2,934.58 | 0.00 |
| Police Intoxilyzer Account | <u>13,114.20</u> | <u>13,114.20</u> | <u>0.00</u> |
| Total | <u><u>41,134.77</u></u> | <u><u>41,134.77</u></u> | <u><u>0.00</u></u> |

- b. We scanned the cash journals for the six months ended December 31, 1998, for these four accounts for any items which appear to be questionable in nature, origin or amount.

Because the above procedures do not constitute an audit conducted in accordance with generally accepted auditing standards or *Government Auditing Standards*, issued by the Comptroller General of the United States, we do not express an opinion on any of the accounts or items referred to above. In connection with the procedures referred to above, no matters came to our attention that caused us to believe that the specified accounts or items should be adjusted. Had we performed additional procedures or had we conducted an audit of the financial statements in accordance with generally accepted auditing standards, matters might have come to our attention that would have been reported to you. This report relates only to the accounts and items specified above and does not extend to any financial statements of the

City of Springhill, Louisiana taken as a whole.

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