



Proposal to Provide Professionals Services for the
Acadia Parish Police Jury



Postlethwaite
& Netterville

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AUDIT & ACCOUNTING + CONSULTING + TAX SERVICES + TECHNOLOGY

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August 18, 2016

Ms. Laura Faul
Acadia Parish Police Jury
505 N. E. Court Circle, Administrative Office Building
Crowley, Louisiana 70527

Dear Ms. Faul,

Postlethwaite & Netterville, A Professional Accounting Corporation (P&N) is pleased to submit this proposal to continue to provide audit services for Acadia Parish Police Jury (APPJ). We have enclosed a comprehensive proposal for your review.

Throughout this proposal, we hope to make you aware of not only the high level of professional knowledge and experience offered by our firm, but also our experience with Acadia Parish Police Jury as your current auditor.

P&N offers APPJ the following:

- Experience with Acadia Parish Police Jury;
- Significant experience performing audit engagements for governmental entities, including several police juries similar to APPJ;
- A diversified client base that includes more than 100 governmental entities ;
- Professionals with significant experience in the governmental arena;
- Directors who take an active role in the engagement process by offering personal attention and proactive client communications;
- A client service team who will meet your deadlines and be available and responsive to your management both throughout each engagement and as well as throughout the year; and
- Consulting divisions who are available to assist with current issues, such as sales tax, human resources, IT, and much more.

We are extremely excited about this opportunity to continue to serve APPJ. We look forward to answering any questions or providing additional information.

Sincerely,
POSTLETHWAITE & NETTERVILLE



Tommy Naquin, CPA
Director

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ABOUT P&N

P&N is the largest Louisiana-based accounting and business advisory firm. For more than 65 years, our team has delivered accounting, tax, consulting, and technology services that address our clients' important financial and operational challenges. Today, P&N is over 600 employees strong, with offices throughout South Louisiana, and we're consistently ranked among the Top 100 accounting firms in the U.S. by *INSIDE Public Accounting* magazine. With every client engagement, regardless of size, we promise leading-edge technical and industry knowledge, superior client service, and exceptional value.

P&N is a regional firm with national standards of excellence. We consider our team and our clients as our two greatest assets—and we believe the quality of our people sets us apart from other firms you may consider. No matter the size of your organization or project, you can trust that the technical knowledge and proactive client service of our senior leaders will be part of your experience.

Highlights

- Ranked as a “Top 100” firm in the U.S. by multiple sources out of over 14,000 CPA firms nationwide
 - *INSIDE Public Accounting*
 - *Accounting Today*
- Member of the Major Firms Group, a committee comprised of the largest firms in the country, excluding the four largest CPA firms
- Member of the American Institute of Certified Public Accountants' (AICPA) three audit quality centers: the *Center for Audit Quality*; the *Employee Benefit Plan Audit Quality Center (EBP Center)*; and the *Governmental Audit Quality Center (GAQC)*
- Member of the Private Companies Practice Section (PCPS) of the AICPA, home to more than 7,200 of the country's leading local and regional CPA firms
- Member of the Leading Edge Alliance, the 2nd largest international association of independent accounting firms
- Firm leadership who is active in the profession at the national level, which provides our clients with up-to-date information and knowledge as it is developing in the profession
- Offer a comprehensive range of diversified services that help our clients meet their compliance requirements and achieve their business goals

Leadership in the Profession

P&N has always risen to the challenge and served the accounting profession on the local, state, and national level. Our professionals have chaired technical issues committees, state, and local committees, and served on national standards boards. **We believe in participating where the policies and standards are being set which could impact our clients rather than learning about changes after the decisions have been made.** This commitment to the profession has helped us better serve our clients and their interests.



Managing Director Bill Balhoff recently served as Chairman of the Board of Directors for the American Institute of CPAs (AICPA). The AICPA is the world's largest association representing the accounting profession, with nearly 377,000 members. The Board of Directors acts as the executive committee of the Council, directing Institute activities. P&N has the unique honor of having two directors serve in this leadership position with the AICPA; Former Managing Director Jake Netterville also served as Chairman in 1992. Additionally, Bill served on the Special Committee on State Regulation regarding the effects of the Sarbanes-Oxley Act and served on the AICPA Board of Directors. Bill has also testified before the U.S. Senate Banking Subcommittee. He also recently served as Chair of the AICPA's PCPS Executive Committee.

Audit Director Candy Wright serves as a member of the Financial Accounting Standards Board (FASB) Small Business Advisory Council. Candy has served on committees and has had leadership roles in the AICPA and the Louisiana Society of Certified Public Accountants. Candy also served on the Executive Committee of the GAQC.

Audit Director Bonnie Hunt Marcantel currently serves on the Executive Committee of the AICPA's *Employee Benefit Plans Audit Quality Center (EBPAQC)*. The purpose of the EBPAQC is to promote the quality of benefit plan audits. As a member of the Executive Committee, Bonnie will assist in establishing general policies and membership requirements, and overseeing the Center's activities.

Consulting Director Jason MacMorran serves on the Business Valuation Committee of the AICPA. The committee provides educational and professional support, guidance, and standards to business valuation professionals in the accounting industry. Jason also serves on the Board of Directors of the LCPA.

Associate Director Stephen Mehaffey serves on the AICPA Health Care Tax Task Force. This task force is focused on providing support and guidance for tax professionals as it relates to health care reform legislation. As a member of this task force, Steve assists in the development of tools and aids for AICPA member use and of content for health care reform related presentations and webinars.



P&N has had five Presidents of the Louisiana Society of Certified Public Accountants, including Alexander Postlethwaite, Jake Netterville, William Potter, Lonnie Stockwell, and Philip Gunn. Audit Director Brook Harvey currently serves as President-Elect on the Board of Directors for the LCPA.

We understand the importance to APPJ of receiving timely updates on regulatory issues in your industry. Our involvement in the governmental sector, specifically at the state and local levels, translates into a team who takes a proactive approach in communicating these types of changes to our clients to help them address changes effectively with minimum impact to their operations.

GOVERNMENTAL EXPERIENCE

P&N has extensive experience providing audit services for government entities, including police juries. Governmental entities have a unique set of challenges that requires professionals with specific training and experience in the governmental industry. With over 100 governmental entities as clients and more than 80 professionals with governmental training and experience, P&N's Governmental Group is one of the largest practice areas of the firm.

This experience affords us the ability to combine an understanding of governmental operations with an objective, independent viewpoint on the public sector projects we undertake. Because of our diverse governmental client base, our professionals have been exposed to a wide range of funding sources, nature of operations, requirements for reporting, and other matters. Our team members have experience with governmental reporting, GASB pronouncements, Uniform Guidance (formerly OMB Circular A-133), and a thorough understanding of governmental audit procedures, as well as additional Louisiana Legislative Auditor and other state requirements.

P&N's governmental clients include:

- Municipalities
- Parish and local governments
- State government agencies
- School systems
- Public retirement systems
- Public entity risk pools
- Hospital service districts

P&N is a member of the AICPA's Governmental Audit Quality Center (GAQC), which supports our commitment to the profession in its efforts to enhance audit quality. Membership requires adherence to quality standards over and above those required by *Governmental Auditing Standards*, and is limited to firms demonstrating that commitment.

Members of our team are involved in industry organizations, such as the Government Finance Officers Association (GFOA) and the Association of Governmental Accountants (AGA). Additionally, the financial statements which we have audited include several which have been awarded the GFOA *Certificate of Achievement for Excellence in Financial Reporting*.

In addition to our practical experience, we also monitor continuing education requirements to meet AICPA and *Government Auditing Standards* guidelines. Our professionals, on average, receive more than 40 hours of continuing education annually.

Additionally, because of our extensive experience in the governmental arena, we host an annual Governmental Seminar, free of charge to our clients. This seminar provides 8 hours of CPE, and is designed to keep our governmental clients informed of the most recent issues in governmental regulatory compliance matters.

Governmental Clients

The following is a partial list of P&N’s experience with governmental entities. We believe that this client listing demonstrates our experience serving a variety of governments in Louisiana and the unique business and accounting challenges they encounter.

- **Police Jury Association of Louisiana, Inc.**
- **Assumption Parish Police Jury**
- **Point Coupee Parish Police Jury**
- **Red River Parish Police Jury**
- Acadia Parish Communications District
- Ascension Parish School Board
- Assumption Parish School Board
- City of Baton Rouge/Parish of East Baton Rouge
- City of Baton Rouge Employees’ Retirement System
- City of Bogalusa
- City of Gonzales
- City of Harahan
- City of Mandeville
- City of New Orleans
- City of St. Gabriel
- City of Zachary
- East Baton Rouge Parish Sheriff’s Office
- East Baton Rouge Redevelopment Authority
- East Feliciana Parish School Board
- East Jefferson Hospital Pension Plans
- Ernest N. Morial New Orleans Convention Center
- Iberville Parish School Board
- Jefferson Parish Finance Authority
- Jefferson Parish Hospital Service District No. 1
- Jefferson Parish Juvenile Court
- La. Dept. of Education
- La. Dept. of Health and Hospitals
- Lafourche Parish School board
- LSU System
- New Orleans City Park
- Orleans Parish Sheriff’s Office
- Point Coupee Parish School Board
- Port of New Orleans
- Recreation District No. 1 of St. Tammany Parish
- Red River Parish School Board
- Sewerage and Water Board of New Orleans
- St. Bernard Parish Government
- St. Charles Parish School Board
- St. James Parish Council
- Tobacco Settlement Financing Corporation
- Town of Gramercy
- Town of Jackson
- Town of Lutcher
- Town of Maringouin
- Town of St. Francisville
- Town of White Castle

Client References

As you know, the quality of services rendered by any professional services firm is highly dependent upon the individuals providing the services. Given this, our professional qualifications and service capabilities should be of primary importance to you in your selection process.

We would be happy to provide references upon request.

ENGAGEMENT OVERVIEW

As a leader in services for governmental entities in Louisiana, P&N brings a wealth of knowledge and experience in various areas to assist you in successfully meeting your challenges.

Scope of Services

The audit will be a financial audit performed in accordance with:

- Generally accepted auditing standards, promulgated by the Auditing Standards Board of the American Institute of Certified Public Accountants (AICPA).
- The standards contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.
- The *Louisiana Governmental Audit Guide*, issued by the Society of Louisiana Certified Public Accountants and the Louisiana Legislative Auditor.

A Risk Based and Focused Audit Approach

Given our prior experience and in-depth knowledge of other similar organizations, we are able to focus our audit procedures on high risk areas, which include financial statement items as well as areas that pose a reputational and compliance risk to your organization. We believe our audit approach adds value that can only be provided by a firm that truly understands your organization, personnel, and mission. *We believe we are that firm.*

In performing the audit for APPJ, the following are basic procedures which could be utilized. Specific audit approach and suggested procedures would be determined based on review of prior year reports and current year internal financial statements.

Approach to Understanding Internal Controls

We will update our understanding of APPJ's internal control structure. As part of the annual audit we will obtain our understanding of the internal control structure and perform walkthroughs of the internal controls over your significant processes including cash receipts/revenue, cash disbursements/expenditures, payroll, risk management, fixed assets, and information technology.

Audit Approach

Our audit philosophy is to tailor our approach to meet the specific needs of each client. This requires a thorough understanding of your organization's activities and an in-depth analysis of the critical audit areas. We also believe that an effective audit approach should be modified each year and throughout the performance of the audit as your operations and circumstances change.

We believe that periodic status conference calls help us to meet your deadlines and expectations and make you aware of our progress and open items. We will continue to utilize these calls during our audit engagements.

Work Paper Preparation

The work plan in the following section references client-prepared schedules and reconciliations. In order to minimize disruptions to your staff during fieldwork, a detailed list of items necessary for the audit will be provided to your accounting personnel in advance of fieldwork, and we will provide sample schedules and reports as needed.

Planning

- Document the internal controls of APPJ, including the information technology controls
- Determine materiality levels for the audit engagement
- Provide and discuss a detailed listing of items that will be needed during final fieldwork to APPJ

Tests and walk through of controls

- Document the internal controls of APPJ
- Walk through of controls over other significant financial statement areas
- Test of cash disbursements

Cash and investments

- Confirm significant account balances with financial institutions
- Test market values of investments
- Obtain client-prepared schedules
- Review and test client-prepared account reconciliations for accuracy and proper cut-off
- Verify proper recording of transactions through vouching, confirmation, and recomputation

Property tax receivable and prepaid expenses

- Perform recalculations and confirm balances as deemed necessary

Property and equipment

- Obtain the detailed property and equipment listing as of the balance sheet date and review the client-prepared reconciliation to the general ledger
- Observe significant fixed assets, vouch significant additions, and recompute depreciation as deemed necessary
- Review the client-prepared roll forward of fixed assets from the prior year and accumulated depreciation
- Review estimated useful lives assigned to assets

Accruals and other liabilities

- Review year-end accruals and other liabilities and test supporting documentation as needed
- Perform recalculations and confirm balances as deemed necessary

Revenues and expenses

- Confirm property tax revenues with tax collector
- Perform analytical review procedures on various accounts to determine whether balances, account interrelationships, financial ratios, trends, and other factors are reasonable or whether more extensive audit procedures are appropriate; industry trends and statistics will be utilized

Auditor's Recommendations and Exit Conference

Based on our review on internal control structure and our substantive procedures performed on the financial statement accounts, we will enumerate any appropriate items for attention by APPJ's personnel. We will present any suggested recommendations at the Exit Conference after having reviewed them with applicable staff.

Technology

In today's times understanding computerized systems and how to audit such systems is key. Paper is gradually being reduced, and authorizations are occurring electronically. Documents are no longer being maintained but rather scanned by entities. We understand how to audit such systems as well as how to use the data available on these systems efficiently and effectively. P&N uses information system audit techniques, particularly in sample selection and analysis of activity. We find such techniques are efficient methods to assess a large number of transactions.

P&N principally uses IDEA, a software tool that allows for the extraction of data from a client's computer files for analysis and testing. We also obtain data electronically from clients and work with downloaded system data. P&N utilizes an electronic audit workpaper tool, Prosystem Engagement fx, which enables us to more efficiently gather, use, and store workpapers.

Mass Data Transmission and Two-Way Communication through Accellion Sites

In our efforts to use technology to make our client relationships more effective and efficient, P&N uses Accellion secure data transfer sites. Simply put, an Accellion site is a password protected area on one of our servers that allows users to securely transfer and retrieve information. When transferring a large volume of documents, an Accellion site is a more efficient method than traditional CDs or email. These sites are also utilized to facilitate client communications by providing an engagement schedule with pending and completed tasks.

Communication

P&N's engagement communication policy is based on open dialogue with management and the Jury. Such dialogue ensures the needs of the client are being met and that we are aware of all concerns. We expect to conduct an entrance conference and an exit conference with the entire Jury.

Any control matters or areas for improvement are discussed with management first to be sure our understanding of the situation and circumstances is accurate and to provide management an opportunity to respond.

If a disagreement with an accounting issue arises, we will discuss it with management first and come to a resolution. Should we encounter an issue that could not be resolved with management, we would discuss it with the Jury for a resolution. Engagement team disagreements are resolved by the Director and Concurring Director on the engagement and P&N's audit committee, if necessary.

Under professional standards we will discuss the following areas in addition to any other concerns:

- Auditor's responsibility under generally accepted auditing standards
- Significant accounting policies
- Management judgments and accounting estimates
- Significant audit adjustments (if any)
- Auditor's judgments about the quality of accounting principles
- All passed audit adjustments (if any)
- Other information in documents containing audited financial statements
- Any disagreements with management (if any)
- Management consultation with other accountants (if any)
- Any major issues discussed with management prior to retention
- Any difficulties encountered in performing the audit (if any)
- Concept of materiality
- Independence

Other communications will include but are not limited to:

- P&N will report directly to the Jury any fraud of which the Firm becomes aware involving executive management and any fraud (whether perpetrated by executive management or any other employee or individual) of which the firm becomes aware that causes a material misstatement of the financial statements.
- The firm will report to executive management any fraud perpetrated by lower level employees or individuals of which the firm becomes aware that does not cause a material misstatement of the financial statements.
- The firm will report directly to the Jury any illegal acts detected by the firm, unless the illegal acts are clearly inconsequential.
- The firm will report directly to the Jury all significant deficiencies and/or material weaknesses identified during the engagement.

Additionally, we will inform APPJ of relevant accounting changes that may affect you. We do this through newsletters, email blasts, and continuing education seminars.

It takes a continuous, diligent effort to maintain the standard of excellence we have provided for 65 years. P&N stays on the cutting edge of the accounting world with innovative thinking and comprehensive business knowledge.

Timeline

We anticipate beginning preliminary fieldwork in March or April and completing final fieldwork and submitting a draft for your review by the first week of June. A final draft will be submitted to management by June 15th, unless unforeseen circumstances arise preventing us from submitting by this date.

PROPOSED FEES

We believe establishing and maintaining a mutually beneficial relationship with APPJ includes providing high-quality, innovative services at a fair and competitive price. We sincerely want your business and to mutually agree upon a fee structure that is fair and reasonable to both of us. We have outlined our projected fees based on the anticipated time required and our hourly rates. Our fees for the services outlined in this proposal for the years ending December 31, 2016 and 2017 are expected to be as follows:

Financial Statement Audit:

| For the year ending December 31 | Fees |
|---------------------------------|-----------|
| 2016 | \$52,000* |
| 2017 | \$53,000* |

*The fees above assume two (2) major programs are required to be audited in accordance with Uniform Guidance. If additional major programs are required to be audited, an additional fee of \$6,000 per major program will be incurred.

Agreed Upon Procedures – Landfill:

We will apply the agreed-upon procedures which the Acadia Parish Police Jury has specified, listed in the attached (see Appendix B). This engagement is solely to assist the Police Jury in complying with the Financial Component of the Local Government Financial Test listed in *Title 33, Part VII, Section 1303, Financial Assurance for all Processors and Disposers of Solid Waste* of the Environmental Regulatory Code, specifically subsection I.1a-c. Our engagement to apply agreed-upon procedures will be conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants.

| For the year ending December 31 | Fees |
|---------------------------------|---------|
| 2016 | \$4,500 |
| 2017 | \$4,500 |

We will utilize our technology capabilities to work remotely from our offices, where feasible and appropriate, to minimize disruptions to APPJ’s operations. We will work with APPJ to plan work to be performed both on-site and off-site.

Should any new accounting, tax, or audit matters that would require additional time become effective during this period, we will discuss these matters prior to the beginning of the audit. If the scope of the audit contemplated in our fee estimates changes, we will discuss any additional efforts with you before commencing such work. If you feel that these fees are not competitive, we would like the opportunity to provide additional explanations based on our understanding of the operations, internal controls structure, timeline, and other factors utilized to determine our fee estimates.

Questions on Technical Matters throughout the Year

We make ourselves available for routine consultation, questions, and phone calls, and do not charge additional fees for these services. If it should become necessary for APPJ to request additional services to either supplement these services requested in the RFP or to perform additional work outside the scope defined in this proposal, then any such work shall be performed only if set forth in an addendum to the contract between APPJ and P&N.

Fee Schedule for Additional Work

Significant additional services not specifically mentioned in this proposal will be billed at the current hourly rates outlined below. These rates reflect the current labor market conditions for high caliber professionals. P&N periodically reviews and adjusts these rates to stay in line with this continual demand.

| | |
|--------------------|-------------|
| Director | \$260 – 300 |
| Associate Director | \$180 – 240 |
| Manager | \$130 – 180 |
| Senior | \$110 – 130 |
| Staff | \$ 80 – 100 |

Fees: The Bottom Line

We believe our fees represent a fair and accurate estimate of the services outlined in our proposal. If you feel that these fees are not competitive, we would like the opportunity to provide additional explanations based on our understanding of your needs, timeline, and other factors utilized to determine our fee estimates.

WHY P&N?

In addition to our industry experience and involvement, professional personnel, and technical knowledge described in this proposal, P&N offers APPJ a team committed to quality client service. We believe the following characteristics differentiate our firm and make us a great fit for APPJ.

Dedicated, Adaptable Client Service

Serving clients throughout the state as well as the country, P&N is large enough to offer a range of specialized services in a variety of industries, but small enough to commit individual and dedicated attention to each client. Our size makes us more nimble and adaptable to challenges as they arise. Decisions on engagement issues are made locally, by an experienced engagement team. If an issue requires further consultation, we do not have to consult with an office outside of our market.

We take a risk-based approach to our audit engagements to focus on your significant business accounts and issues. Our procedures are not bound by “national policies” that may not apply to your circumstances.

And with the resources of more than 600 P&N professionals to draw upon as needed, your P&N team can expand, contract, or be modified based on your needs. We are focused on long-term relationships, and it is of highest importance to maintain our quality and be accountable to our clients.

Focus on Louisiana

Although we serve clients all over the country, our focus has always been on Louisiana. P&N is the only top 100 U.S. firm based in Louisiana. Our professionals are highly involved and professionally invested in state and local organizations, including significant involvement with the LCPA, and stay on the cutting edge of developments in the state.

Additionally, our close proximity to your operations means that our professional team has first-hand knowledge of your market, and is available to help address your organization’s most important financial and operational issues any time during the year.

Commitment to Client Service

P&N is highly focused on delivering quality client service. We believe our team offers extensive technical ability, in-depth industry knowledge, and the highest level of client service.

We recognize that our clients are the reason we’re in business. Providing the highest level of client service, technical ability, and industry knowledge is of utmost importance. We illustrate our commitment to our clients by investing our time and energy into providing value and helping them achieve success.

We sincerely hope to have the opportunity to demonstrate the quality of our services to Acadia Parish Police Jury.

APPENDIX A: RESUMES

Tommy Naquin, CPA

Director



Thomas Naquin, CPA is a Director in the Postlethwaite & Netterville Accounting and Assurance Services Group. He has over twenty years of public accounting experience, having worked with several accounting firms including Big Four as well as regional firms.

Tommy has gained valuable experience with numerous local governmental or quasi governmental audit engagements including school boards, parish governmentals, housing authorities, law enforcement agencies, non-profit organizations, financial institutions and small businesses.

Tommy has experience in all aspects of an audit engagement, including planning, evaluation of internal control systems, substantive audit testing, regulatory compliance testing, supervision and monitoring of staff, presenting audit results to officials and ruling boards, and preparation of the financial statements and note disclosures.

Tommy serves the following partial list of audit clients:

- Red River Parish Police Jury
- West Feliciana Parish Police Jury
- 19th Judicial District Attorney
- Desoto Parish Clerk of Court
- East Baton Rouge Parish Sheriff's Office
- Natchitoches Parish Sheriff's Office
- Sabine Parish Sheriff's Office
- Red River Parish Sales and Use Tax Commission

EDUCATION & PROFESSIONAL AFFILIATIONS

- Certified Public Accountant
- Bachelor of Science, Finance, Louisiana State University
- Member, American Institute of Certified Public Accountants
- Member, Society of Louisiana Certified Public Accountants
- Member, Louisiana Association of Tax Administrators

Jennifer Zerangue, CPA, CGMA

Associate Director



Jennifer Zerangue, CPA, is an Associate Director in P&N's Accounting and Assurance Services Group. She joined the firm in 2012.

Jennifer has experience overseeing both staff and performing fieldwork for audit engagements of governmental agencies organizations, non-profit organizations, and private companies. She works closely with the firm's partners and client personnel to ensure timely and professional audit engagements.

Jennifer's audit and accounting experience includes numerous governmental and non-profit engagements. She is familiar with governmental auditing standards and standards required by Uniform Guidance (single audit requirements). She is also on the AICPA Government & Non-Profit Training Program Planning Committee. She has previously served on the AICPA Government & Non-Profit Training Program Planning Committee and has presented at the conference for the past four years.

Jennifer has served as the audit manager for the following governmental clients:

- Acadia Parish Communications District
- Village of Estherwood
- Hospital Service District No. 1 of Terrebonne Parish
- St. Bernard Parish Government

EDUCATION & PROFESSIONAL AFFILIATIONS

- Certified Public Accountant
- Certified Global Management Accountant
- Bachelor of Business Administration, Accounting, University of Louisiana at Lafayette
- Masters of Business Administration, University of Louisiana at Lafayette
- Member, American Institute of Certified Public Accountants (AICPA)
- Former Member, AICPA Government & Non-Profit Training Program Planning Committee
- Member, Society of Louisiana Certified Public Accountants (LCPA)
- Chair, LCPA Government Accounting & Auditing Committee
- Member, University of Louisiana at Lafayette, Accounting Department Advisory Board
- Leadership Jefferson, Class of 2015
- Board Member, Sigma Alpha Iota Music Fraternity, National Vice President of Finance
- Board Member, Sigma Iota Philanthropies, Inc.

APPENDIX B: AGREED UPON PROCEDURES - LANDFILL

**PROCEDURES TO BE PERFORMED IN
CONNECTION WITH THE ENVIRONMENTAL REGULATORY CODE**

The compliance requirements as listed in *Title 33, Part VII, Section 1303, Financial Assurance for all Processors and Disposers of Solid Waste* of the *Environmental Regulatory Code*, specifically subsection I.1, *Financial Component* are as follows:

- a. The permit holder or applicant must satisfy the following conditions, as applicable:
 - i. If the owner or operator has outstanding, rated general obligation bonds that are not secured by insurance, a letter of credit, or other collateral or guarantee, it must have a current rating of Aaa, Aa, A, or Baa, as issued by Moody's, or AAA, AA, A, or BBB, as issued by Standard and Poor's, on all such general obligation bonds; or
 - ii. The permit holder or applicant must satisfy the ratio of cash plus marketable securities to total expenditures being greater than or equal to 0.05 and the ratio of annual debt service to total expenditures less than or equal to .020 based on the owner or operator's most recent audited annual financial statement.
- b. The permit holder or applicant must prepare its financial statements in conformity with Generally Accepted Accounting Principles for governments and have its financial statements audited by an independent certified public accountant (or appropriate state agency).
- c. A local government is not eligible to assure its obligations under this Subsection if it:
 - i. Is currently in default on any outstanding general obligation bonds; or
 - ii. Has any outstanding general obligation bonds rated lower than Baa as issued by Moody's or BBB as issued by Standard and Poor's; or
 - iii. Operated at a deficit equal to five percent or more of total annual revenue in each of the past two fiscal years; or
 - iv. Receives an adverse opinion, disclaimer of opinion, or other qualified opinion from the independent certified public accountant (or appropriate state agency) auditing its financial statement as required under Subparagraph I.1.b of this Section. The administrative authority may evaluate qualified opinions on a case-by-case basis and allow use of the financial test in cases where the administrative authority deems the qualification insufficient to warrant disallowance of use of the test.

P&N will perform the following procedures as of and for the year ended December 31, 2016:

Procedure 1 – P&N will obtain a listing of outstanding bonds and the respective collateral or guarantee and determine if the bond ratings are in compliance with subsection a.i noted above. If the outstanding bonds are not rated, P&N will indicate that in our report.

Procedure 2 – P&N will obtain financial information from the audited financial report of Acadia Parish Police Jury as of December 31, 2016 and determine compliance with the financial ratios noted in subsection a.ii noted above.

Procedures 3 – P&N will determine if the financial statements of the Acadia Parish Police Jury as of December 31, 2016 was prepared in conformity with Generally Accepted Accounting Principles for governments and audited by an independent certified public accountant (or appropriate state agency), in compliance with subsection b. noted above.

Procedure 4 – P&N will perform the following procedures to determine compliance with subsection c. noted above:

- A. P&N will obtain the payment history on outstanding bonds from accounting records and/or the respective paying agents and other bond covenant requirements and determine if the Police Jury is currently in default on any outstanding general obligation bonds, or
- B. From the information obtained in Procedure 1, P&N will determine if any general obligation bonds are rated lower than Baa as issued by Moody's or BBB as issued by Standard and Poor's, or
- C. From the information obtained in Procedure 3 and prior years audited financial statements, P&N will determine if the Police Jury operated at a deficit equal to five percent or more of total annual revenue in each of the past two fiscal years; or
- D. From the information obtained in Procedure 3, P&N will determine if the Police Jury received an adverse opinion, disclaimer of opinion, or other qualified opinion from the independent certified public accountant (or appropriate state agency) auditing its financial statement as required under Subparagraph I.1.b of this Section.