



INDEPENDENT ACCOUNTANTS' REPORT

Members of the Parish Council
Jefferson parish, Louisiana

We have reviewed the certification that Jefferson Parish's (the Parish) assertion that the Parish continues to satisfy the requirements of the financial test under EPA 40 CFR Part 258, Subpart G, Financial Assurance Criteria (the Certification), as of December 31, 2021, for which financial assurance is being demonstrated through the financial test, included in the Jefferson Parish Municipal Solid Waste Landfill Operating Record. Management of the Parish is responsible for that assertion. Our responsibility is to express a conclusion on the Certification based on our review.

Our review was conducted in accordance with attestation standards established by the AIPCA and applicable provisions of the Governmental Auditing Standards, published by the United States Comptroller General. Those standards require that we plan and perform the review to obtain limited assurance about whether any material modifications should be made to the Certification in order for it to be in accordance with the criteria.

The procedures performed in a review vary in nature and timing from, and are substantially less in extent than, an examination, the objective of which is to obtain reasonable assurance about whether the Certification is in accordance with (or based on) the criteria, in all material respects, in order to express an opinion. Accordingly, we do not express such an opinion. Because of the limited nature of the engagement, the level of assurance obtained in a review is substantially lower than the assurance that would have been obtained had an examination been performed. We believe that the review evidence obtained is sufficient and appropriate to provide a reasonable basis for our conclusion.

We are required to be independent and to meet our other ethical responsibilities in accordance with relevant ethical requirements related to the review engagement.

We have reviewed EPA 40 CFR Part 258, Subpart G, Financial Assurance Criteria of Jefferson Parish as of December 31, 2021. The objective of our review was to obtain limited assurance and express a conclusion about whether any material modifications should be made in order for Jefferson Parish to continue to qualify under the provisions established by this rule.

Based on our review, we are not aware of any material modifications that should be made to the certification that Jefferson Parish continues to satisfy the requirements of the financial test under EPA 40 CFR Part 258, Subpart G, Financial Assurance Criteria, for which financial assurance is being demonstrated through the financial test and is presented in conformity with EPA 40 CFR Part 258.

Kushner LaGraize, LLC

Metairie, Louisiana
June 30, 2022