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and
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**Independent Accountant's Report
on Applying Agreed-Upon Procedures**

To the Board of Commissioners
Houma Area Convention and Visitors Bureau
Houma, Louisiana

We have performed the procedures enumerated below, which were agreed to by the management of the Houma Area Convention and Visitors Bureau (Bureau) and the Legislative Auditor, State of Louisiana, solely to assist you in determining whether the Bureau complied with its written policies and applicable state laws as related to its cash disbursements for the period from July 1, 2019 to August 31, 2019. Management of Houma Area Convention and Visitors Bureau is responsible for its financial records and compliance with its written policies and applicable laws and regulations.

This agreed-upon procedures engagement was performed in accordance with attestation standards established by the American Institute of Certified Public Accountants and applicable standards of *Government Auditing Standards*. The sufficiency of these procedures is solely the responsibility of the specified users of this 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.

The procedures performed and associated findings are as follows:

- For all cash disbursements for the period from July 1, 2019 to August 31, 2019, supporting documentation will be inspected to determine if the expenditure is in compliance with the Bureau's written policies and applicable state laws.

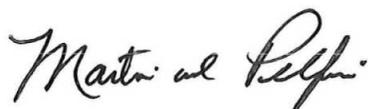
No exceptions noted.

- Any cash disbursement tested that is deemed to be unusual in nature will be further tested to determine if the amount is a proper expenditure of the Bureau.

No exceptions noted.

We were not engaged to perform, and did not perform, an audit, the objective of which would be the expression of an opinion on Bureau's compliance with its written policies and applicable state laws related to its cash disbursements. 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 management of Houma Area Convention and Visitors Bureau and the Legislative Auditor, State of Louisiana, 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. Under Louisiana Revised Statute 24:513, this report is distributed by the Legislative Auditor as a public document.

A handwritten signature in cursive script, appearing to read "Martin A. Pelletier".

Houma, Louisiana
October 16, 2019