

INDEPENDENT ACCOUNTANTS' REPORT

Mr. Ryan Seal
Parish President

WASHINGTON PARISH GOVERNMENT

We have reviewed the certification that Washington Parish (the Parish) satisfies the requirements of the financial test under EPA 40 CFR Part 258, Subpart G, Financial Assurance Criteria, as of December 31, 2025, for which financial assurance is being demonstrated through the financial test, included in the Washington Parish Municipal Solid Waste Landfill Operating Record. Management of the Parish is responsible for that assertion.

Our review was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants 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 that Washington Parish (the Parish) continues to satisfy the requirements of the financial test under EPA 40 CFR Part 258, Subpart G, Financial Assurance Criteria, as of December 31, 2025.

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 Washington Parish (the Parish) continues to satisfy the requirements of the financial test under EPA 40 CFR Part 258, Subpart G, Financial Assurance Criteria, as of December 31, 2025, in all material respects, in order to express an opinion. Accordingly, we do not express such 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.

Based on our review, we are not aware of any material modifications that should be made to the certification that Washington 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, L.L.C.

Metairie, Louisiana
June 23, 2026